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VOLUME 1 Public accounts

2002 › 2003

Consolidated financial statements of the gouvernement du Québec
Fiscal year ended March 31, 2003

Québec

PUBLIC ACCOUNTS 2002-2003

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2003

Published in accordance with section 86 of the Financial
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Québec

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To Her Excellency the Honourable Lise Thibault
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2003.

Yves Séguin
Minister of Finance

Québec, March 2004

To the Minister of Finance
Yves Séguin
Parliament Building
Québec

Dear Sir,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2003. These accounts have been prepared under section 86 of the Financial Administration Act (R.S.Q., c. A-6.001), in accordance with the Government's accounting policies.

Respectfully yours,

Nathalie Tremblay.

Nathalie Tremblay, CA
Comptroller of Finance

Québec, March 2004

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Introduction

Each year the Ministère des Finances publishes documents on the financial position of the Gouvernement du Québec and the results of its financial transactions.

The *Quarterly Presentation of Financial Transactions* was published at the close of the second and third quarters of 2002 to account for changes in the financial transactions and facilitate comparison with the projections contained in the *2002-2003 Budget* of March 19, 2002.

The *2002-2003 Public Accounts* complete the information relating to the actual results for fiscal 2002-2003, whose main data formed part of the second *Quarterly Presentation for 2003-2004*.

The Public Accounts for the fiscal year ended March 31, 2003 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the Financial Administration Act (R.S.Q., c. A-6.001). They are published in two volume

Volume 1 – Consolidated Financial Statements of the Gouvernement du Québec

Volume 1 presents summary data on the consolidated financial transactions and the consolidated financial statements of the Gouvernement du Québec for the fiscal year ended March 31, 2003, accompanied by the Auditor General's report.

Volume 2 – Revenue, Appropriations, Expenditure and Investments of the Consolidated Revenue Fund and Financial Information on the Special Funds of the Gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is cashed into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budgetary agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds.

SECTION 1

Summary of consolidated financial transactions

Consolidated summary of operations

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

	2003		2002 (1)
	Budget*	Actual results	Actual results
Own-source revenue	43 065	43 141	41 011
Government of Canada transfers	8 842	9 307	9 305
Total revenue	**51 907**	**52 448**	**50 316**
Expenditure (excluding debt service)	44 713	46 057	43 983
Debt service	7 194	7 085	7 261
Total expenditure	**51 907**	**53 142**	**51 244**
ANNUAL DEFICIT	**--**	**(694)**	**(928)**

* On the basis of the revenue and expenditure forecasts showed in the 2002 –2003 Budget of March 19, 2002.

Under the Act to establish a budgetary surplus reserve fund (R.S.Q., c. R-25.1), the government created a reserve fund to finance certain expenditures and maintain a balanced budget.

The changes in the reserve fund are shown in Appendix 18.

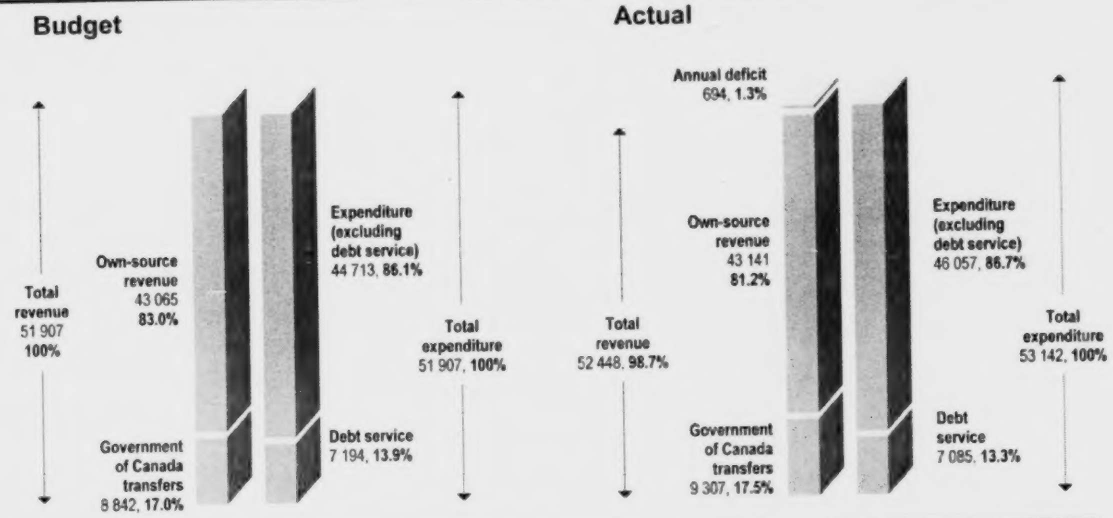
Annual deficit	--	(694)	(928)
Transfer to reserve fund	--	--	--
Use of reserve fund	--	--	950
Excess of annual deficit over reserve fund	--	(694)	22

(1) Certain revenue and expenditure figures for 2002 were reclassified for consistency with the presentation adopted in 2003.

Consolidated summary of operations (cont'd)

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

2003



Revenue for fiscal 2002-2003 is $541 million higher than forecast in the *2002-2003 Budget* of March 19, 2002. The $76-million increase in own-source revenue is due to additional revenue from consumption taxes and Government enterprises. It is largely offset by lower corporate tax revenue and an adjustment to the allocation of remittances by employers, which attributes more revenue to the Régie des rentes du Québec, a fiduciary organization of the Government, and reduces the revenue of the Consolidated Revenue Fund accordingly. As for the $465-million upward adjustment in federal transfers, it can be explained mainly by an increase in revenue from the Canada Health and Social Transfer.

Expenditure for fiscal 2002-2003, excluding debt service, is $1 344 million higher than anticipated in the *2002-2003 Budget*. This increase reflects the impact of the additional resources allocated mainly to the health and social services sector, as well as the lower-than-expected decrease in the number of households receiving employment assistance.

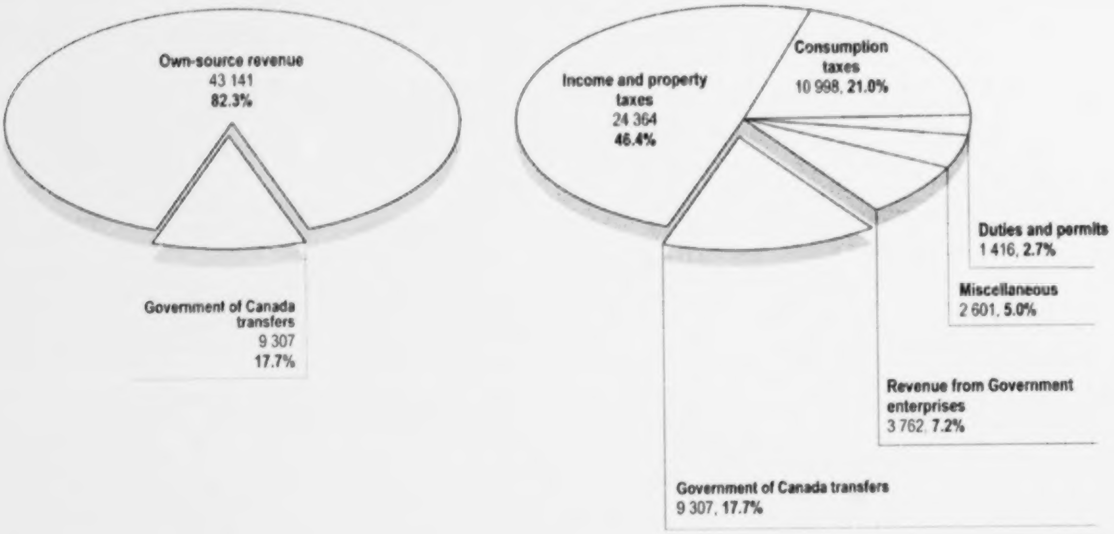
Lastly, debt service is $109 million less than projected in the Budget. This change is due primarily to a decline in interest on pension plans.

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

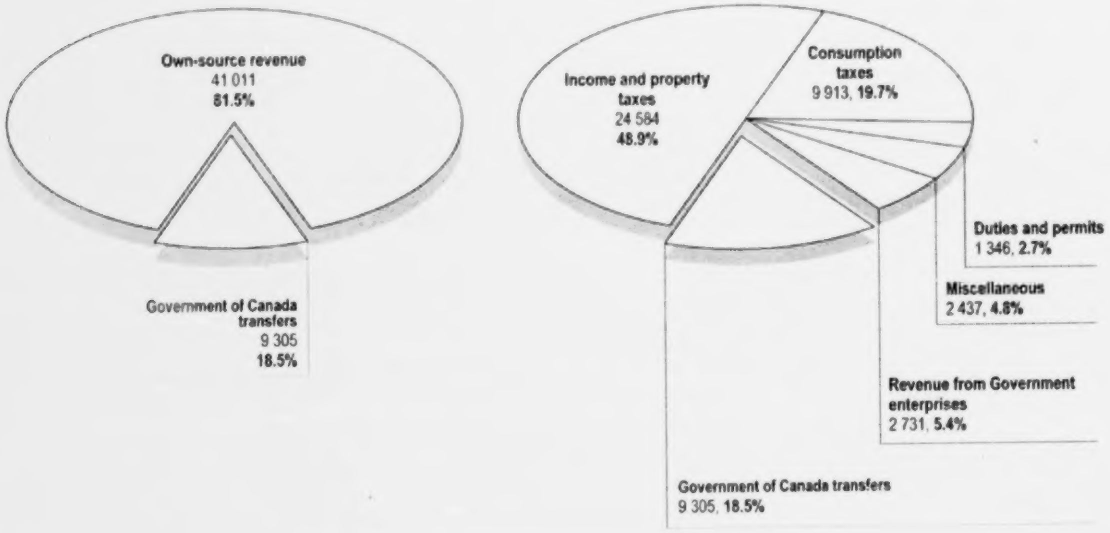
2003

Total revenue: 52 448



2002 (1)

Total revenue: 50 316



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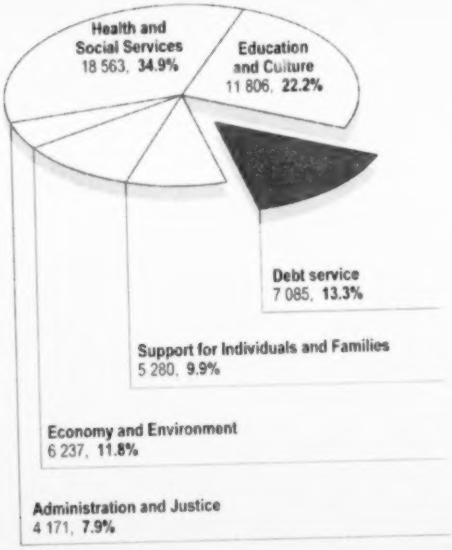
(1) Certain 2002 figures were reclassified for consistency with the presentation adopted in 2003.

Consolidated expenditure

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

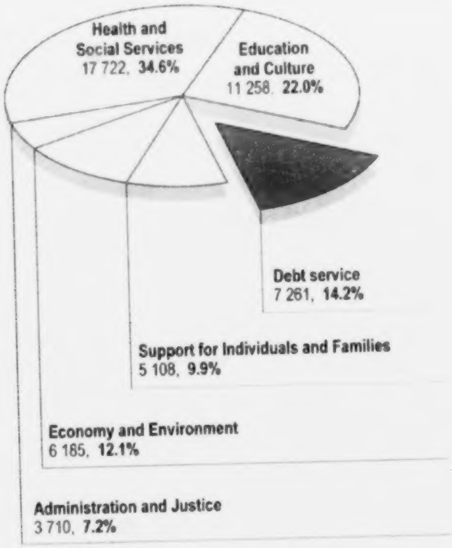
2003

Total expenditure: 53 142
By mission



2002 (1)

Total expenditure: 51 244
By mission



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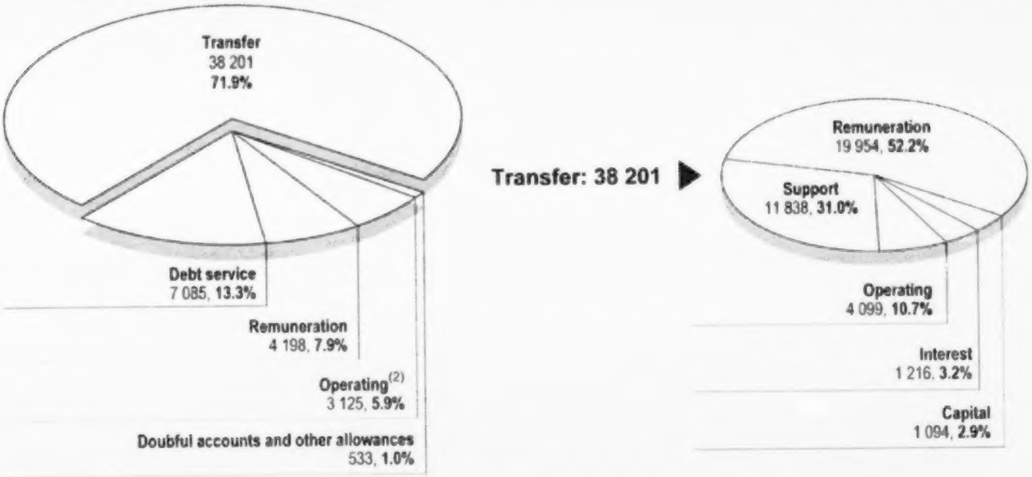
(1) Certain 2002 figures were reclassified for consistency with the presentation adopted in 2003.

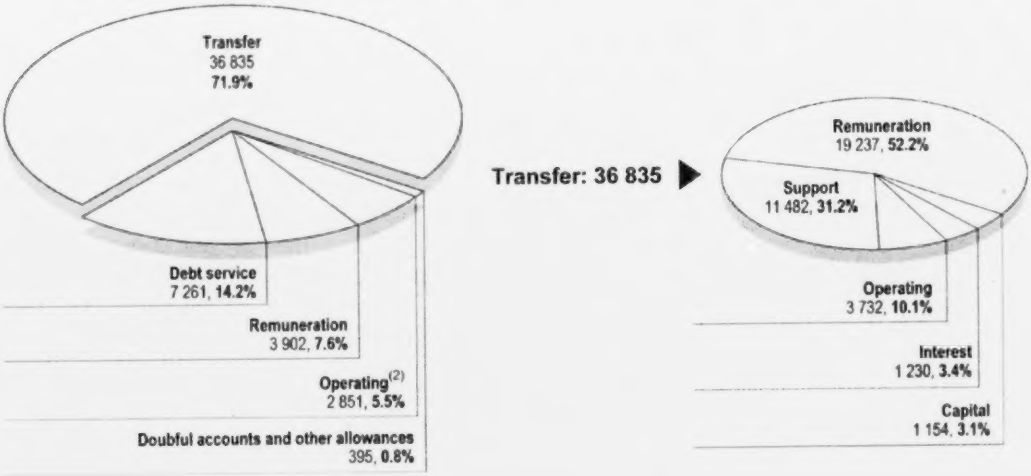
2003

By supercategory and category



2002 (1)

By supercategory and category



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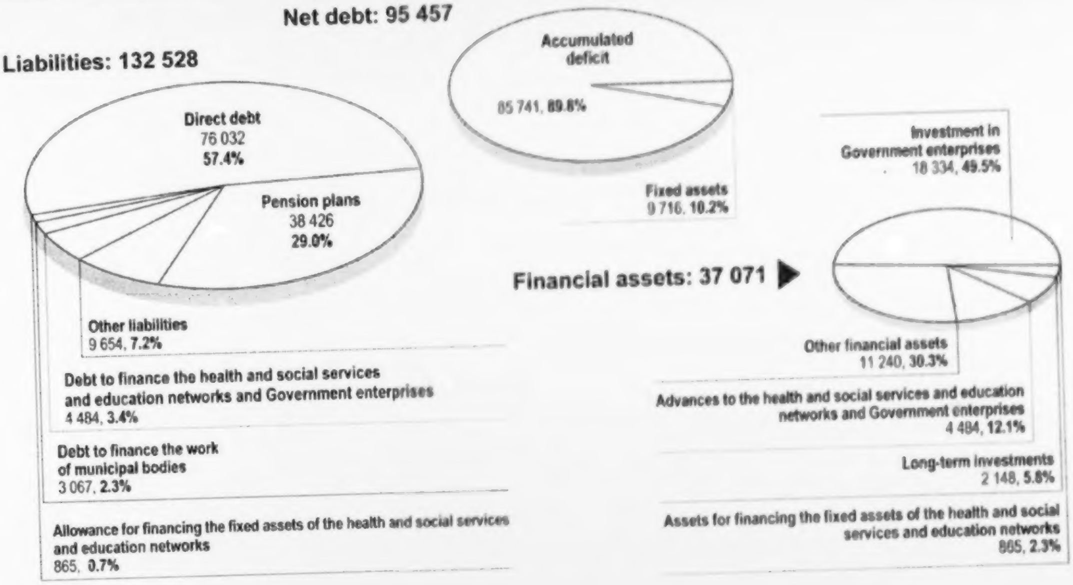
(1) Certain 2002 figures were reclassified for consistency with the presentation adopted in 2003.
(2) Including $783 million in 2002-2003 ($622 million in 2001-2002) for the depreciation of fixed assets.

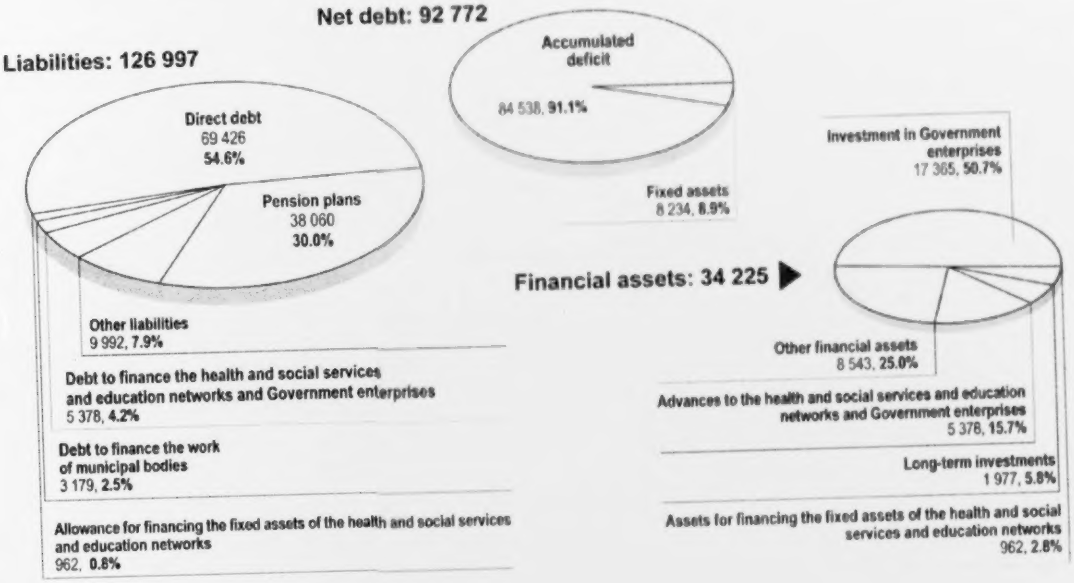
Consolidated financial position

AS AT MARCH 31, 2003
(in millions of dollars)

2003



2002 [1]



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(1) Certain 2002 figures were reclassified for consistency with the presentation adopted in 2003.

Reconciliation of revenue, expenditure and annual deficit

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

	2003	2002 (reclassified)
REVENUE		
Consolidated Revenue Fund excluding Government enterprises	46 152	45 209
Government enterprises	3 762	2 731
Government agencies and special funds	15 011	12 834
	64 925	60 774
Elimination of inter-entity transactions	(12 477)	(10 458)
	52 448	**50 316**
EXPENDITURE		
Consolidated Revenue Fund	50 975	49 190
Government agencies and special funds	14 644	12 512
	65 619	61 702
Elimination of inter-entity transactions	(12 477)	(10 458)
	53 142	**51 244**
ANNUAL DEFICIT	**(694)**	**(928)**

Under the Act to establish a budgetary surplus reserve fund (R.S.Q., c. R-25.1), the government created a reserve fund to finance certain expenditures and maintain a balanced budget.

The changes in the reserve fund are shown in Appendix 18.

Annual deficit	(694)	(928)
Transfer to reserve fund	--	--
Use of reserve fund	--	950
Excess of annual deficit over reserve fund	(694)	22

Balanced Budget Act

In accordance with the provisions of the Balanced Budget Act (R.S.Q., c. E-12.001), the Minister of Finance must report to the National Assembly on the surplus or overruns registered during the fiscal year in relation to the objectives set by the Act.

Pursuant to the Balanced Budget Act, the accumulated surplus at the end of fiscal 2002-2003 breaks down as follows:

Accumulated surplus pursuant to the Balanced Budget Act

	2003		2002
	Budget	Actual results [1]	Actual results
	(in millions of dollars)		
Accumulated surplus, beginning of year	1 871	1 871	1 849
Surplus (overruns) reported for the year	–	(694)	22
Accumulated surplus, end of year	**1 871**	**1 177**	**1 871**

(1) The accounting changes described in Note 2 did not have any effect in fiscal 2002-2003 on financial results for the year.

Financial statistics

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Net debt (1)	Fixed assets	Accumulated deficit
2002-2003	52 448	53 142	(694)	95 457 (6)	9 716	85 741
2001-2002	50 316	51 244	(928)	92 772 (5)	8 234	84 538
2000-2001	51 040	49 663	1 377	88 208 (4)	7 166	81 042
1999-2000	47 410	47 403	7	89 162 (3)	6 693	82 469
1998-1999	46 720	46 594	126	88 810 (2)	6 233	82 577

* Certain figures were reclassified for consistency with the presentation adopted in 2002-2003.

($M : millions of dollars)

(1) Net debt represents total liabilities minus financial assets, recorded in the statement of financial position.

(2) The net debt was increased by $339 M, including $217 M for the recording of fixed assets, $25 M for the recording of accounts payable and accrued expenses and $97 M for adjustments to other accounts.

(3) The net debt was increased by $359 M for the recording of fixed assets.

(4) The net debt was increased by $423 M, including $473 M for the recording of fixed assets, $12 M for sick leave and vacations and a decrease of $62 M for investments in Government enterprises.

(5) The net debt was increased by $1 386 M, including $1 068 M for the recording of fixed assets, -$88 M for the recording of the Government's share of the foreign exchange gains or losses of enterprises, $215 M for the correction of the error made by the Canada Customs and Revenue Agency, $65 M for the change in the accounting policy for certain recoveries, $126 M for the recording of employer contributions in respect of obligations relating to sick leave and vacations, for the change in the status of a Government enterprise and for costs related to the improvement of premises. In addition, accounting changes made by Government enterprises increased the net debt by $2 250 M, including $1 338 M for the recording of foreign currency translation and $912 M for the introduction of a provision for deviations in the real rate of return.

(6) The net debt was increased by $1 604 M, including $1 482 M for the recording of fixed assets and $122 M for the recording of the Government's share of translation adjustments of enterprises. In addition, accounting changes made by Government enterprises increased the net debt by $387 M, including $363 M relating to the capping mechanism used in calculating deferred gains and losses on basis on the real rate of return assumption.

Financial statistics

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Net debt (1)	Fixed assets	Accumulated deficit
2002-2003	52 448	53 142	(694)	95 457 (6)	9 716	85 741
2001-2002	50 316	51 244	(928)	92 772 (5)	8 234	84 538
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SECTION

2

Consolidated financial statements

Statement of responsibility

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance in accordance with the Financial Administration Act (R.S.Q., c. A-6.001, s. 86). These statements are prepared in accordance with the accounting policies disclosed in Note 1 of the financial statements.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting and obtains all the information needed to meet its accounting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,

Gilles Godbout

Gilles Godbout
Deputy Minister of Finance

Nathalie Tremblay.

Nathalie Tremblay, CA
Comptroller of Finance

Québec, March 16, 2004

Auditor General's report

To the National Assembly,

I have audited the following consolidated financial statements of the Government of Québec for the fiscal year ended March 31, 2003:

- operating results;
- accumulated deficits;
- financial position;
- financial requirements and financing.

The Minister of Finance is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that the audit be planned and performed to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management of government departments and agencies included in the government reporting entity, as well as evaluating the overall financial statement presentation.

Commitments for the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP) and the Pension Plan of Peace Officers in Correctional Services (PPPOCS)

The liabilities recorded under "Pension plans" as at March 31, 2003 for the regular service of the RREGOP, the PPMP, excluding that of senior administration, and for the PPPOCS total $24,063 million (March 31, 2002: $22,166 million). These three plans are of the shared-cost type, namely their respective cost, i.e. the ensuing annual contribution, is shared in predetermined proportions between the employer and the participants. This sharing of the annual contribution creates a commitment for the government with respect to the financing of these plans, a commitment whose value corresponds to the fund that the government would have accumulated, had it paid its contributions on the same bases as those which were used to determine the participants' fund. In the case of the RREGOP and the PPMP, the market value of this fund was estimated at $32,677 million as at December 31, 2002 (December 31, 2001: $36,282 million). As for the PPPOCS, for which the employees' contributions were paid into the Consolidated Revenue Fund, the book value of the fund that the employees and the government would have accumulated was evaluated at $713 million as at that same date (December 31, 2001: $767 million).

Auditor General's report (cont'd)

In note 5 of its financial statements, the government does not clearly recognize that it has contracted commitments for the financing of these plans. Indeed, it does not indicate that the commitments to which reference is made ensue from the sharing of the annual contribution established according to the legislative provisions of these plans and the collective agreements that the government has negotiated since the creation of the plans. With respect to total commitments of $33,390 million (December 31, 2001: $37,049 million), $24,063 million (March 31, 2002: $22,166 million) are already recorded as liabilities as at March 31, 2003.

Although these commitments have no effect on the liabilities, the net debt, the accumulated deficits and the deficit of the fiscal year ended March 31, 2003, this information must be disclosed appropriately to enable readers of the financial statements to better evaluate the government's financial situation.

Reporting entity

The government reporting entity, which is described in note 1 of its financial statements, does not include the entities of the education network and those of the health and social services network. In accordance with the recommendations of the Canadian Institute of Chartered Accountants, these entities should be included in the government reporting entity as they meet the criteria for inclusion in that entity.

Given the fact that the government did not compile the necessary information, I was unable to determine the effects of the non-inclusion of the entities of the education network and of the health and social services network in the financial statements. However, based on the information that I do have, the inclusion of these entities in the government's consolidated financial statements would have a significant impact on the financial information presented in those statements.

Provision for losses on guaranteed financial initiatives

Investissement Québec establishes the provision for losses on its financial initiatives guaranteed by the government according to the credit risks and the initiatives in progress. The government records a different provision for the same initiatives according to its own assessment of the credit risks and on the basis of the authorized interventions rather than of those in progress. In my opinion, the provision established by Investissement Québec is appropriate because it is evaluated on the basis of the accrual accounting method and a meticulous analysis of the credit risks. Hence, the government should have recorded in its books, the provision calculated by Investissement Québec. The effect of not having entered an appropriate provision is to overstate the deficit of the fiscal year ended on

Auditor General's report (cont'd)

March 31, 2003 by $82.3 million (March 31, 2002 : $50.1 million), and to overstate the provision for losses on guaranteed financial initiatives, the net debt and the accumulated deficits by $260.7 million at that date (March 31, 2002: $178.4 million).

In my opinion, except for the inappropriate disclosure by the government of its commitments concerning the financing of the RREGOP, the PPMP and the PPPOCS, the undetermined effects of the non-inclusion of the entities of the education network and those of the health and social services network, as well as the effects of the inappropriate recording of the provision for losses on guaranteed financial initiatives, these consolidated financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2003, as well as the results of its operations and the changes in its financial position for the fiscal year then ended, in accordance with the accounting policies set forth in note 1. As required by the *Auditor General Act*, I report that, in my opinion, these accounting policies have been applied on a basis consistent with that of the preceding fiscal year.

Another important question
Comparative financial data

The government applied a retroactive treatment to the recovery of the equalization payments by the Government of Canada for the 2001-2002 fiscal year in relation to the error of the Canada Customs and Revenue Agency. The government included in the net debt at the start of 2001-2002 the recovery of the $215 million attributable to that fiscal year, whereas it should have recorded said amount as a reduction of revenue for that fiscal year. The transfer income from the Government of Canada for 2001-2002 presented for comparison in the government's consolidated statement of operations for 2002-2003 should have been reduced by $215 million. Moreover, the deficit for 2001-2002 remained at $928 million, whereas it should have been increased to $1,143 million.

Acting Auditor General,

Doris Paradis

Doris Paradis, FCA
Québec, March 16, 2004

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

Appendix		2003 Budget *	2003 Actual results	2002 Actual results (Notes 2 and 11)
5	**REVENUE (Note 3)**			
	Income and property taxes	25 703	24 364	24 584
	Consumption taxes	10 435	10 998	9 913
	Duties and permits	1 390	1 416	1 346
	Miscellaneous	2 322	2 601	2 437
9	Revenue from Government enterprises	3 215	3 762	2 731
	Own-source revenue	43 065	43 141	41 011
	Government of Canada transfers	8 842	9 307	9 305
	Total revenue	**51 907**	**52 448**	**50 316**
6	**EXPENDITURE**			
	Health and Social Services	17 992	18 563	17 722
	Education and Culture	11 785	11 806	11 258
	Economy and Environment	6 029	6 237	6 185
	Support for Individuals and Families	5 060	5 280	5 108
	Administration and Justice	3 847	4 171	3 710
	Sub-total	**44 713**	**46 057**	**43 983**
	Debt service	7 194	7 085	7 261
	Total expenditure	**51 907**	**53 142**	**51 244**
	ANNUAL DEFICIT	**--**	**(694)**	**(928)**

* On the basis of the revenue and expenditure forecasts showed in the 2002-2003 Budget of March 19, 2002.

Under the Act to establish a budgetary surplus reserve fund (R.S.Q., R-25.1), the government created a reserve fund to finance certain expenditures and maintain a balanced budget.

The changes in the reserve fund are shown in Appendix 18.

Annual deficit	--	(694)	(928)
Transfer to reserve fund	--	--	--
Use of reserve fund	--	--	950
Excess of annual deficit over reserve fund	--	(694)	22

Consolidated statement of accumulated deficit

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

	2003		2002
	Budget *	**Actual**	**Actual**
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR	(81 992)	(84 100)	(83 260)
Restatements (Note 2)		(406)	(406)
Government's share of restatements made by Government enterprises, April 1st, 2001 (Appendix 9)		(32)	(32)
	(81 992)	**(84 538)**	**(83 698)**
Government's share of restatements made by Government enterprises, April 1st, 2002 (Appendix 9)		(387)	
Restated balance	**(81 992)**	**(84 925)**	**(83 698)**
Government's share of translation adjustments of Government enterprises	--	(122)	88
Annual deficit	--	(694)	(928)
ACCUMULATED DEFICIT, END OF YEAR	**(81 992)**	**(85 741)**	**(84 538)**

* On the basis of the revenue and expenditure forecasts showed in the 2002-2003 Budget of March 19, 2002.

Consolidated statement of financial position

AS AT MARCH 31, 2003
(in millions of dollars)

Appendix		2003	2002
	FINANCIAL ASSETS		(Note 2)
7	Short-term investments	4 488	1 445
8	Accounts receivable	6 262	7 003
9	Investment in Government enterprises	18 334	17 365
10	Long-term investments	2 148	1 977
	Deferred expenses related to debts	490	95
	Advances to the health and social services and education networks and Government enterprises (Note 7)	4 484	5 378
	Assets for financing the fixed assets of the health and social services and education networks (Note 8)	865	962
	TOTAL FINANCIAL ASSETS	**37 071**	**34 225**
	LIABILITIES		
11	Bank overdraft	368	882
12	Accounts payable and accrued expenses	8 978	8 579
	Deferred revenue	308	531
	Pension plans (Note 5)	38 426	38 060
13	Direct debt (Notes 6 and 7)	76 032	69 426
13	Debt to finance the health and social services and education networks and Government enterprises (Notes 6 and 7)	4 484	5 378
13	Debt to finance the work of municipal bodies (Notes 6 and 7)	3 067	3 179
	Allowance for financing the fixed assets of the health and social services and education networks (Note 8)	865	962
	TOTAL LIABILITIES	**132 528**	**126 997**
14	**NET DEBT**	**(95 457)**	**(92 772)**
15	**FIXED ASSETS (Note 4)**	**9 716**	**8 234**
	ACCUMULATED DEFICIT	**(85 741)**	**(84 538)**

16 Commitments and contingencies (Note 9)

Subsequent events (Note 12)

17 Fiduciary transactions conducted by Government agencies and funds

18 Reserve fund

Consolidated statement of financial requirements and financing

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

	2003		2002 (Note 11)	
OPERATING ACTIVITIES				
Annual deficit		(694)		(928)
Items not affecting liquid assets:				
Doubtful accounts and other allowances	533		395	
Sick leave and vacations	55		75	
Depreciation of fixed assets	783		622	
Amortization of deferred expenses related to debts	37		72	
Amortization of deferred foreign exchange loss	129		153	
Amortization of discounts and premiums	48	1 585	61	1 378
		891		450
Specific purpose accounts (Appendix 12)				
Payments and other debits	(510)		(527)	
Receipts and other credits	496	(14)	567	40
Changes in financial assets and liabilities related to operations		(484)		(345)
		393		145
Activities related to pension plans				
Pension costs (Note 5)	1 451		1 395	
Interest charges relating to pension plans (Note 5)	3 389	4 840	3 322	4 717
Benefits and other payments	(2 913)		(2 720)	
Employee and independent employer contributions	80	(2 833)	92	(2 628)
		2 007		2 089
Liquid assets provided by operating activities		**2 400**		**2 234**
INVESTMENT ACTIVITIES				
Changes in investment in Government enterprises				
Investments made	(340)		(648)	
Share in the results of enterprises entered as revenue less declared dividends	(1 138)	(1 478)	(371)	(1 019)
Changes in long-term investments				
Investments made	(545)		(426)	
Investments realized	310	(235)	213	(213)
Fixed assets				
Acquisition	(2 270)		(1 626)	
Disposal	5	(2 265)	9	(1 617)
Liquid assets used for investment activities		**(3 978)**		**(2 849)**
NET FINANCIAL REQUIREMENTS		**(1 578)**		**(615)**

Consolidated statement of financial requirements and financing (cont'd)

FISCAL YEAR ENDED MARCH 31, 2003
(in millions of dollars)

	2003		2002 (Note 11)	
FINANCING ACTIVITIES				
Changes in debts				
Borrowings made	11 430		9 011	
Borrowings repaid	(5 121)	6 309	(5 492)	3 519
Activities related to pension plans				
Changes in the Retirement Plans Sinking Fund				
Payments	(900)		(2 535)	
Reinvestment of Fund investment income	(741)	(1 641)	(605)	(3 140)
Liquid assets provided by operating activities		**4 668**		**379**
Changes in liquid assets [1]		(3 090)		236
NET FINANCING		**1 578**		**615**

(1) Liquid assets include cash in bank (Appendix 11) and short-term investments (Appendix 7).

Notes to financial statements

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a Minister or directly to the National Assembly and which are part of the Government or under its control. They are listed in an appendix to the financial statements.

Fiduciary transactions conducted by certain agencies and funds are not included in the Government's reporting entity. These agencies and funds are listed in an appendix to the financial statements.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, have been standardized and combined line by line in accordance with the accounting policies disclosed below. Inter-entity transactions and balances have been eliminated.

Investment in Government enterprises is accounted for using the modified equity method. Therefore, investment in these enterprises is recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue, and reduced by the portion of dividends that are paid or reported by an enterprise and that accrue to the Government. A Government enterprise has all of the following characteristics:

a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;
b) it is vested with the financial and administrative power to carry out commercial activities;
c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

Revenue

Revenue from income and property taxes, consumption taxes, duties, permits, fines and forfeitures is recorded in the fiscal year during which it is received, after deducting reimbursements and other amounts deductible under the applicable legislation. Assessments and amounts billed before the end of the fiscal year are entered as revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year during which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without fiscal compensation are recorded in the fiscal year during which the related expenditures are made.

Other revenue is recorded on the accrual basis. Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Transfers are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once beneficiaries have met the eligibility criteria.

Expenditure includes the cost of goods and services acquired during the fiscal year, with the exception of fixed assets for which an annual depreciation is recorded.

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

Financial assets

Short-term investments are recorded at cost and accounts receivable, loans and advances are recorded initially at cost and then brought down to their net recoverable value through valuation allowances.

Investment in Government enterprises is recorded using the modified equity method.

Other long-term investments are entered at cost and reduced by any durable loss in value. The loss in value is charged to operations for the fiscal year during which it is known.

Liabilities

Accounts payable and accrued expenses

Specific purpose accounts

The Financial Administration Act (R.S.Q., c. A-6.001) provides for the creation of specific purpose accounts in which amounts received in respect of a contract or an agreement calling for the allocation of funds to a specific purpose may be deposited. Consequently, certain amounts receivable or payable under shared-cost programs without fiscal compensation or as a result of third-party compensation are recorded in specific purpose accounts.

Sick leave and vacations

Obligations relating to sick leave and vacations owed to Government employees are recorded as liabilities. The annual change in this account is posted to expenditure.

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other guaranteed financial initiatives are recorded as liabilities when a loss is probable. The annual change in this allowance is posted to expenditure.

The allowance for probable losses is evaluated using a rate based on past experience regarding losses on each of the guarantee programs. Special guarantees are grouped according to risk level.

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses are charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plan liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP and the PPMP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account.

Retirement Plans Sinking Fund (RPSF)

Under the Financial Administration Act (R.S.Q., c. A-6.001, s. 8), the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The RPSF's assets are recorded at a value based on their market value. The RPSF's annual investment income is calculated by applying the nominal interest rate used in the most recent actuarial valuation to the RPSF's balance at the end of the previous fiscal year.

During the actuarial valuations conducted every three years, discrepancies that can be attributed to differences between revenue recorded since the most recent actuarial valuations and investment income valuated at its market value at the end of the fiscal year are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants, i.e. the period applicable to estimates based on actuarial gains or losses.

The RPSF's investment income and the amortization of discrepancies observed in the course of actuarial valuations are subtracted in calculating interest charges on obligations relating to vested benefits.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses related to debts are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, foreign exchange gains or losses on short-term contracts aimed at modifying the foreign exchange risk associated with long-term borrowings are amortized over the remaining term of the borrowing portfolio in the currency concerned using the straight-line method.

Debt Sinking Fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture, and the development of data processing systems.

Fixed assets are recorded at cost and depreciated – except for land, which is not depreciated - using a logical, systematic method over a period corresponding to their useful life. They are a component of net debt. Their cost includes financing charges capitalized during their construction, improvement or development.

The cost of fixed assets held under capital leases is equal to the present value of payments due. Works of art and historic property are not recorded as fixed assets but are mentioned in a note to the financial statements, and their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue liabilities, which are gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, land is recorded at its nominal value.

Sums received from agencies not included in the Government's reporting entity for the purchase of fixed assets are recorded as deferred revenue liabilities and gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, contributions received for the purchase of land are deducted from the latter's cost.

2. Restatements

The Government made the following restatements:

Since certain recoveries are hard to estimate before they are received, the Government had to change the accounting application method for this revenue and record it on a cash basis rather than an accrual basis, in accordance with the rules of the Canadian Institute of Chartered Accountants.

From 1972 to 1999, Canada Customs and Revenue Agency (CCRA) made overpayments of more than $3.4 billion to four provinces in particular (Ontario, Manitoba, British Columbia and Alberta) in regard to personal income tax. The federal government announced, as part of a solution to the error, a change in equalization formula, which increased Québec's relative fiscal capacity and thus reduced its equalization entitlements. The negative impact of the federal solution to CCRA's error on Québec's equalization entitlements obliged the government to correct its financial results of the previous years by $215 million.

Employer contributions in respect of obligations relating to sick leave and vacations owed to employees, estimated at $177 million, are now recorded as liabilities under "Sick leave and vacations" whereas previously they were recorded when employees used their holidays.

Certain costs related to the improvement of premises are now capitalized and amortized under "Buildings" whereas previously they were charged to operations.

The Centre de recherche industrielle du Québec (CRIQ) has not achieved the financial autonomy initially sought by the Government. Therefore, CRIQ has been consolidated line by line whereas previously it was considered a Government enterprise and its operations were accounted for using the modified equity method.

The retroactive application of these restatements as a whole increased (decreased) the following financial statement items:

	2003	2002
	(in millions of dollars)	
Revenue	12	16
Expenditure	12	16
Investment in Government enterprises	(24)	(24)
Long-term investments	10	10
Accounts receivable	(61)	(61)
Bank overdraft	12	7
Accounts payable and accrued expenses	392	397
Fixed assets	73	73
Accumulated deficit	406	406

3. Revenue

According to applicable legislation, revenue is shown after deduction of the following items:

	2003	2002
	(in millions of dollars)	(Note 11)
Personal income tax		
Refundable tax credits:		
Sales tax	456	693
Day care expenses	200	211
Other	113	96
Property tax refunds	230	243
Family assistance allowances	3	(2)
	1 002	**1 241**
Corporate taxes		
Refundable tax credits:		
Scientific research and experimental development	547	349
Cinematrographic productions	110	97
Tax credits relating to the reporting of tips	49	40
Other	398	231
	1 104	**717**
Duties and permits		
Silvicultural work and other forest management activities	230	198
Highway carrier monitoring	48	48
Refundable mining duties credits for losses pertaining to exploration and capital expenditures and other	5	3
	283	**249**
	2 389	**2 207**

4. Fixed assets

Fixed assets are recorded at cost and shown in net debt. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings	Straight-line and annuity	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks	Straight-line	10 to 40 years
Equipment	Straight-line	3 to 20 years
Development of data processing systems	Straight-line	5 to 10 years

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

5. Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

Pension plans

	Estimated number of participants as at December 31, 2002	Number of beneficiaries as at December 31, 2002
Government and Public Employees Retirement Plan (RREGOP)	465 000	110 436
Pension Plan of Management Personnel (PPMP)	24 200	12 591
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	5 925 *	46 182 *
Civil Service Superannuation Plan (CSSP)	2 900 *	24 798 *
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	5 000	3 677
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	2 900	969
Pension Plan of the Judges of the Court of Québec (PPJCQ)	260	295
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFETQ)	275	71
Pension Plan of the Members of the National Assembly (PPMNA)	122	264
	506 582	**199 283**

* These plans have not admitted any new participants since July 1, 1973.

These plans are "defined benefit" pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants' average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans:
- cost-sharing pension plans;
- cost-balance pension plans.

Cost-sharing pension plans

In the case of RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are paid into the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. All Government plans except RREGOP, the PPMP and the PPPOCS fall into this category. The contributions of participants and independent employers to these cost-balance plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Long-term economic assumptions:

- Yield, net of inflation	4.85%
- Inflation rate	3.00%
- Salary escalation rate, net of inflation	1.10%

Government's liability with regard to the pension plans

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years. These gains or losses are amortized using the accounting policy established for this purpose. The Government's liability with regard to the pension plans also includes interest charges calculated on the basis of the value of the actuarial obligations relating to vested benefits as at a given date for the pension plans as a whole.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at $50 266 million as at March 31, 2003, including $27 331 million for RREGOP and the PPMP.

Pension plans liability

	Actuarial obligations relating to vested benefits	Adjust-ments	Pension plans liability as at March 31, 2003	Pension plans liability as at March 31, 2002
		(in millions of dollars)		
RREGOP				
- regular service	21 346	(1 093)	20 253	18 609
- transferred service	2 487	(219)	2 268	2 259
PPMP				
- regular service	4 013	(284)	3 729	3 396
- transferred service	1 179	(98)	1 081	1 043
TPP and PPCT	15 246	(944)	14 302	14 364
CSSP	5 271	(254)	5 017	5 067
Other	3 617	(1)	3 616	3 521
	53 159	**(2 893)**	**50 266**	**48 259**
Sinking fund (1)	(9 240) (2)	(2 600)	(11 840)	(10 199)
	43 919	**(5 493)**	**38 426**	**38 060**

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(1) During fiscal 2002-2003 the Minister of Finance made investments of $900 million in the Retirement Plans Sinking Fund ($2 535 million in 2001-2002). At March 31, 2003, $741 million in investment income ($605 million in 2002) was reinvested in the sinking fund, and was taken into account in calculating the interest charges relating to pension plans.

(2) This amount corresponds to the fair value of investments with the Caisse de dépôt et placement du Québec as at March 31, 2003.

Actuarial valuations and subsequent estimates

The most recent estimates, which were filed and issued in 2003, were determined on the basis of actuarial valuations as at December 31, 2001 for the PPMNA and the PPPOCS; as at December 31, 2000 for the PPCT, the PPJCQ, the SPMSQ, the PPFETQ, the PPMP (RRAS) and service transferred from the TPP and the CSSP to RREGOP and the PPMP; as at December 31, 1999 for the CSSP, the TPP, RREGOP and the PPMP, other than service transferred from the TPP and the CSSP to RREGOP and the PPMP, and for the PPMP (RRAS).

Total cost of pension plans

	2003	2002
	(in millions of dollars)	
Pension costs		
Cost of vested benefits excluding interest charges	1 303	1 253
Employee contributions	(76)	(88)
Independant employer contributions	(4)	(4)
	1 223	**1 161**
Cost of changes	3 (1)	28
Amortization of adjustments to estimates based on actuarial gains or losses	225	206
	1 451	1 395
Interest charges relating to the pension plans	2 648 (2)	2 717 (2)
Total	**4 099**	**4 112**

(1) Under the Act to amend the pension plans of the public and parapublic sectors (2002, c. 30) assented to on June 14, 2002, changes with an impact of $3 million as at March 31, 2003 were made to the PPPOCS.

(2) After deducting Retirement Plans Sinking Fund investment income of $741 million in 2002-2003 ($605 million in 2001-2002).

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, Government commitments for funding purposes are calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at $32 677 million at fair value and $39 800 million at cost as at December 31, 2002 ($36 282 million at fair value and $41 147 million at cost as at December 31, 2001). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was $713 million at cost as at December 31, 2002 ($767 million as at December 31, 2001).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. The difference may be attributed to the use of different economic assumptions and methods.

6. Risk management and derivative instruments

To meet the financial requirements arising from its operations for repaying maturing loans and for maintaining the desired level of liquid assets, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2013.

After taking into account derivative instruments used to manage foreign exchange risk, the structure of the debt as at March 31, 2003 was 83% in Canadian dollars, 4% in U.S. dollars, 10% in yen and 3% in Swiss francs (as at March 31, 2002: 81% in Canadian dollars, 7% in U.S. dollars and 12% in yen).

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

After taking into account derivative instruments used to manage interest rate risk, the structure of the debt as at March 31, 2003 was 71% at fixed rates and 29% at variable rates (as at March 31, 2002: 71.5% at fixed rates and 28.5% at variable rates).

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by counterparties.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own. As at March 31, 2003, over 95% of its derivative instrument portfolio was associated with counterparties that had a double "A" or better rating. All of the Government's counterparties had at least an "A" rating with a recognized credit rating agency.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C$1 165 million from various Canadian banking institutions.

In addition, the Government has concluded credit agreements for U.S.$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2003, none of these credit lines or agreements had been drawn upon.

7. Debts

	2003			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	44 925	44 925 (3)	4 523	4 523
In U.S. dollars	11 948	17 571	3	4
In yen	537 601	6 690		
In euros	5 724	9 170		
In Swiss francs	508	552		
Other currencies (4)		903		
Less :				
Derivative instruments - net		(669)		1
Sinking fund		3 552		42
Debts before deferred foreing exchange loss		76 928		4 484
Deferred foreign exchange loss		896		
		76 032		**4 484**

	2002			
	Direct		Health and social services and education networks and Government enterprises (1)	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)
In Canadian dollars	38 339	38 339 (3)	5 025	5 025
In U.S. dollars	12 718	20 262	224	358
In yen	547 816	6 583	7 004	84
In euros	5 053	7 015		
In Swiss francs	10	9		
Other currencies (4)		1 539		
Less:				
Derivative instruments - net		327		55
Sinking fund		3 151		34
Debts before deferred foreing exchange loss		70 269		5 378
Deferred foreign exchange loss		843		
		69 426		**5 378**

(See Notes 1, 2, 3 and 4 on page 30)

2003

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 045	2 045	51 493	51 493	22 350	73 843
315	463	12 266	18 038	(14 704)	3 334
5 000	62	542 601	6 752	1 637	8 389
284	455	6 008	9 625	(9 625)	
		508	552	1 955	2 507
			903	(903)	
	(42)		(710)	710	
			3 594		3 594
	3 067		84 479		84 479
			896		896
	3 067		**83 583**		**83 583**

2002

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 382	2 382	45 746	45 746	20 783	66 529
172	274	13 114	20 894	(15 199)	5 695
5 000	60	559 820	6 727	3 051	9 778
284	393	5 337	7 408	(7 408)	
		10	9		9
			1 539	(1 539)	
	(70)		312	(312)	
			3 185		3 185
	3 179		78 826		78 826
			843		843
	3 179		**77 983**		**77 983**

7. Debts

	2003			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	44 925	44 925 [3]	4 523	4 523
In U.S. dollars	11 948	17 571	3	4
In yen	537 601	6 690		
In euros	5 724	9 170		
In Swiss francs	508	552		
Other currencies [4]		903		
Less :				
Derivative instruments - net		(669)		1
Sinking fund		3 552		42
Debts before deferred foreing exchange loss		76 928		4 484
Deferred foreign exchange loss		896		
		76 032		**4 484**

	2002			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	38 339	38 339 [3]	5 025	5 025
In U.S. dollars	12 718	20 262	224	358
In yen	547 816	6 583	7 004	84
In euros	5 053	7 015		
In Swiss francs	10	9		
Other currencies [4]		1 539		
Less:				
Derivative instruments - net		327		55
Sinking fund		3 151		34
Debts before deferred foreing exchange loss		70 269		5 378
Deferred foreign exchange loss		843		
		69 426		**5 378**

(See Notes 1, 2, 3 and 4 on page 30)

2003

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 045	2 045	51 493	51 493	22 350	73 843
315	463	12 266	18 038	(14 704)	3 334
5 000	62	542 601	6 752	1 637	8 389
284	455	6 008	9 625	(9 625)	
		508	552	1 955	2 507
			903	(903)	
	(42)		(710)	710	
			3 594		3 594
	3 067		84 479		84 479
			896		896
	3 067		**83 583**		**83 583**

2002

Work of municipal bodies (2)		Total			
In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	Derivative instruments - net	Total after impact of derivative instruments
	(in millions of dollars)		(in millions of dollars)	(in millions of dollars)	(in millions of dollars)
2 382	2 382	45 746	45 746	20 783	66 529
172	274	13 114	20 894	(15 199)	5 695
5 000	60	559 820	6 727	3 051	9 778
284	393	5 337	7 408	(7 408)	
		10	9		9
			1 539	(1 539)	
	(70)		312	(312)	
			3 185		3 185
	3 179		78 826		78 826
			843		843
	3 179		**77 983**		**77 983**

Weighted average interest rate (5)

Currency	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies	
	2003	2002 (Note 11)	2003	2002	2003	2002
In Canadian dollars	6.36 %	6.73 %	6.48 %	6.54 %	6.33 %	7.11 %
In U.S. dollars	6.68	6.54	1.41	4.73	7.28	8.53
In yen	3.63	3.61		0.72	9.89	9.89
In euros	5.37	5.73			8.37	8.37
In Swiss francs	3.16	3.16				
Weighted average rate	**6.07 %**	**6.30 %**	**6.48 %**	**6.33 %**	**6.96 %**	**7.51 %**

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(1) To offset this debt, advances to the health and social services and education networks and to Government enterprises are granted on the same conditions as these borrowings and recorded as financial assets.

(2) Under the water treatment program, the Government is committed, in accordance with an agreement with the municipalities and the Société québécoise d'assainissement des eaux (SQAE), to contributing to the financing of work costs by repaying, based on date of maturity, the principal and interest on borrowings contracted by the SQAE.

(3) The Government held $282 million worth of its securities as at March 31, 2003 ($400 million in 2002).

(4) In 2002 and 2003, other currencies included the pound sterling, the Australian dollar and the Swedish krona. A detailed table by type of currency and debt is presented in Appendix 13.

(5) The weighted average interest rate corresponds to the effective rate of borrowings.

Debt schedules after impact of derivative instruments

Direct

Maturing on March 31 (6)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	In Swiss francs	Other	Total
							(in millions of dollars)
2004	12 171	(5 638)	3 236	(244)	896	(112)	10 309
2005	5 187	32	38				5 257
2006	6 127	70	12	5			6 214
2007	4 875	42	19				4 936
2008	5 168	29	46	110			5 353
	33 528	**(5 465)**	**3 351**	**(129)**	**896**	**(112)**	**32 069**
2009-2013	17 176	1 330	2 188	13	1 611	(4)	22 314
2014-2018	1 315	514	2 580	81			4 490
2019-2023	1 962	514	21	35		116	2 648
2024-2028	2 808	3 572	249				6 629
2029 and thereafter	6 349	2 429					8 778
	63 138	**2 894**	**8 389**	**–**	**2 507**	**--**	**76 928**

Health and social services and education networks and Government enterprises

Maturing on March 31 (7)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	In Swiss francs	Other	Total
							(in millions of dollars)
2004	1 366						1 366
2005	76						76
2006	885						885
2007	12						12
2008	653						653
	2 992						**2 992**
2009-2013	760						760
2014-2018	27						27
2019-2023	345						345
2024-2028	6						6
2029 and thereafter	354						354
	4 484						**4 484**

Work of municipal bodies

Maturing on March 31 (8)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	In Swiss francs	Other	Total
							(in millions of dollars)
2004	832						832
2005	270						270
2006	382						382
2007	402						402
2008	205						205
	2 091						**2 091**
2009-2013	926						926
2014-2018	50						50
	3 067						**3 067**

---

(6) This schedule takes into account $2 784 million for treasury bills and $2 861 million for short-term borrowings in 2004 and was drawn up considering projected repayments of $674 million in 2004, $521 million in 2005, $424 million in 2006, $404 million in 2007, $493 million in 2008 and $931 million in 2009-2013 for savings products redeemable on demand.

(7) This schedule includes an amount of $519 million, for treasury bills, maturing in 2004.

(8) This schedule includes an amount of $1 million, for treasury bills, maturing in 2004.

(9) These schedules take into account the sinking fund of $3 154 million for debts in Canadian dollars and $440 million for debts in U.S. dollars.

8. Allowance for financing the fixed assets of the health and social services and education networks

Under the General and Vocational Colleges Act (R.S.Q., c. C-29), the Education Act (R.S.Q., c. I-13.3), the University Investments Act (R.S.Q., c. I-17), the Act respecting health services and social services (R.S.Q., c. S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5), the Government has created sinking funds for the purpose of repaying, out of the sums deposited by the Minister responsible, borrowings (principal and interest) contracted to finance the fixed assets of organizations in the health and social services and education networks.

The net assets of these sinking funds are as follows:

	2003	2002
	(in millions of dollars)	
Sinking funds relating to borrowings by:		
General and vocational colleges in Québec	216	223
Québec school boards	277	309
Québec university establishments	241	278
Québec health and social services organizations	131	152
	865	**962**

9. Commitments and contingencies

A) Commitments for transfers to school boards and educational institutions, health and social services institutions, municipalities and municipal bodies, and other beneficiaries are shown in summary form in Appendix 16. As at March 31, 2003, these commitments totalled $21 263 million ($19 682 million as at March 31, 2002).

B) Net guaranteed financial initiatives as at March 31, 2003 totalled $45 699 million ($47 079 million as at March 31, 2002) including $36 723 million as at March 31, 2003 ($38 289 million as at March 31, 2002) related to Hydro-Québec loan guarantees. These net guaranteed financial initiatives are shown in summary form in Appendix 16.

C) The Government is faced with claims and lawsuits, pending or potential. Some pertain to land claims by Native groups and benefit claims by social aid recipients under 30 years of age, while others, involving $745 million ($645 million in 2002), derive from breach of contract, personal injury or property damage and other similar causes. Since the outcome of these contingencies is uncertain, it is impossible to determine the potential loss the Government might incur.

10. Major transactions between Government enterprises and entities included in the Government's reporting entity

The most important transactions between the Government and its enterprises break down as follows:

	2003	2002
	(in millions of dollars)	(Note 11)
Revenue		
Income and property taxes	509	511
Sales of goods and services	561	566
	1 070	**1 077**
Expenditure		
Health and Social Services	130	143
Economy and Environment	59	79
Administration and Justice	39	36
	228	**258**
Fixed assets	**141**	**149**
Accounts receivable	**759**	**798**
Accounts payable and accrued expenses	**159**	**141**

11. Comparative figures

Certain comparative figures for 2002 were reclassified for consistency with the presentation adopted in 2003.

12. Subsequent events

The value of certain Government assets might be reduced over the coming fiscal years.

- The audited financial statements of the Société générale de financement for the year ended December 31, 2003 show a loss of $511 million. The Government had already accounted for part of this loss, i.e. $177 million, as at March 31, 2003, and it will have to account for the remainder, i.e. $334 million, in the next fiscal year, in accordance with its accounting policies.

- The current repositioning of the computerized assistance project for the integrated management of human, financial and material resources might lead to a reduction in the Government's fixed assets. However, given the progress of the work, it is not yet possible to determine the monetary impact of this reduction. These fixed assets have a carrying value of $114 million as at March 31, 2003.

The Government intends to table draft legislation in the coming months to separate the insurance mission of the Société de l'assurance automobile du Québec (SAAQ) from its other mandates. Accordingly, the funds collected from motorists for the insurance mission of the SAAQ will constitute a fund in trust separate from the amounts collected for its other mandates. The Government will also review the SAAQ's structures and will grant it more autonomy to strengthen its role as an insurance company. These steps will remove the insurance fund of the SAAQ from the Government's reporting entity as of 2003-2004.

On January 9, 2004, the Superior Court ruled on the issue of pay equity. The Government did not appeal the decision and is currently holding talks with union organizations on the application of the corrective measures to be taken. However, the monetary impact of these measures has not yet been determined.

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity

Affaires municipales et Métropole
  Commission municipale du Québec
  Régie du logement

Agriculture, Pêcheries et Alimentation
  Commission de protection du territoire agricole du Québec
  Régie des marchés agricoles et alimentaires du Québec

Assemblée nationale
  Commissaire au lobbyisme

Conseil du trésor, Administration et Fonction publique
  Commission de la fonction publique

Conseil exécutif
  Conseil permanent de la jeunesse

Culture et Communications
  Commission de toponymie
  Commission des biens culturels du Québec
  Conseil supérieur de la langue française
  Office québécois de la langue française

Éducation
  Commission consultative de l'enseignement privé
  Commission d'évaluation de l'enseignement collégial
  Conseil supérieur de l'éducation

Emploi, Solidarité sociale
  Commission des partenaires du marché du travail

Environnement
  Bureau d'audiences publiques sur l'environnement

Famille, Enfance et Condition féminine
  Conseil de la famille et de l'enfance
  Conseil des aînés
  Conseil du statut de la femme

Faune et Parcs
  Société de la faune et des parcs du Québec

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity (cont'd)

Finances, Économie et Recherche
- Inspecteur général des institutions financières

Industrie et Commerce

Justice
- Comité de la rémunération des juges de la Cour du Québec et des cours municipales
- Conseil de la justice administrative
- Conseil de la magistrature
- Tribunal des droits de la personne

Personnes désignées par l'Assemblée nationale
- Directeur général des élections - Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Recherche, Science et Technologie
- Agence d'évaluation des technologies et des modes d'intervention en santé
- Conseil de la science et de la technologie

Régions

Relations avec les citoyens et Immigration
- Commission d'accès à l'information
- Commission des droits de la personne et des droits de la jeunesse
- Conseil des relations interculturelles
- Curateur public *
- Office de la protection du consommateur

Relations internationales

Ressources naturelles

Revenu

Santé et Services sociaux
- Conseil de la santé et du bien-être
- Conseil médical du Québec
- Office des personnes handicapées du Québec
- Protecteur des usagers en matière de santé et de services sociaux

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund and included in the Government's reporting entity (cont'd)

Sécurité publique
    Bureau des coroners
    Comité de déontologie policière
    Commissaire à la déontologie policière
    Commission québécoise des libérations conditionnelles
    Régie des alcools, des courses et des jeux

Tourisme, Loisir et Sport

Transports
    Commission des transports du Québec

Travail
    Commission de l'équité salariale
    Conseil consultatif du travail et de la main-d'oeuvre
    Conseil des services essentiels
    Régie du bâtiment du Québec

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* This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 2

Agencies and special funds whose reporting entity is included in the Government's reporting entity

Agencies

Agence de l'efficacité énergétique
Agence métropolitaine de transport (1)
Bibliothèque nationale du Québec
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
Bureau des services financiers (1)
Centre de recherche industrielle du Québec
Commissaire de l'industrie de la construction
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des relations de travail
Commission des services juridiques
Commission des valeurs mobilières du Québec
Conseil des arts et des lettres du Québec
Corporation d'urgences-santé
École nationale de police du Québec (1)
École nationale des pompiers du Québec (1)
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec (1)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée national des beaux-arts du Québec
Observatoire québécois de la mondialisation
Office de la sécurité du revenu des chasseurs et piégeurs cris
Office des professions du Québec
Office Québec-Amériques pour la jeunesse
Régie de l'assurance maladie du Québec
Régie de l'énergie
Régie des installations olympiques
Régie du cinéma

Agencies and special funds whose reporting entity is included in the Government's reporting entity (cont'd)

Agencies (cont'd)

Sidbec
Société de développement de la Zone de commerce international de Montréal à Mirabel
Société de développement des entreprises culturelles
Société de la Place des Arts de Montréal (1)
Société de télédiffusion du Québec (Télé-Québec)
Société des Traversiers du Québec
Société d'habitation du Québec (1)
Société du Centre des congrès de Québec
Société du Grand Théâtre de Québec
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour
Société du parc industriel et portuaire Québec-Sud
Société immobilière du Québec
Société nationale de l'amiante
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique
Tribunal administratif du Québec

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(1) Entities whose year-end date does not correspond to March 31, 2003 and for which no data were available for the period between the end of their fiscal year and March 31, 2003.

Special funds

Assistance Fund for Independent Community Action
Assistance Fund for Victims of Crime
Civil Status Fund
Collection Fund
Financial Assistance Fund for Certain Disaster Areas
Financing Fund
Fonds du Centre financier de Montréal
Forestry Fund
Fund to Combat Poverty through Reintegration into the Labour Market
Fund for the Contributions of Motorists to Public Transit
Fund for the Management of Québec Immovables on Foreign Soil
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Information Fund
Government Services Fund

Agencies and special funds whose reporting entity is included in the Government's reporting entity (cont'd)

Special funds (cont'd)

Health Services Fund
Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de la Solidarité sociale
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Québec Youth Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Special Olympic Fund
Support Payments Fund *
Tourism Partnership Fund

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* This fund also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 3

Enterprises included in the Government's reporting entity

Capital Financière agricole inc.
Corporation d'hébergement du Québec
Financement-Québec
Fonds d'indemnisation du courtage immobilier
Hydro-Québec *
Immobilière SHQ
IQ Immigrants Investisseurs inc.
Loto-Québec
Régie de l'assurance-dépôts du Québec
Société de développement de la Baie James
Société de l'assurance automobile du Québec
Société des alcools du Québec
Société des établissements de plein air du Québec
Société générale de financement du Québec
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière - Appalaches
Société Innovatech Régions ressources

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* This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 4

Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity

Caisse de dépôt et placement du Québec
Comité Centraide – public sector
Commission administrative des régimes de retraite et d'assurances
Commission de la construction du Québec
Curateur public (fiduciary section)
Fonds central pour le bénéfice des personnes incarcérées
Fonds d'assurance-récolte
Fonds d'assurance-stabilisation des revenus agricoles
Fonds d'indemnisation des services financiers
Fonds du compte de stabilisation du revenu agricole
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes
Fonds national de formation de la main-d'oeuvre
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Hydro-Québec – pension plan
Régie des rentes du Québec
Support Payments Fund (fiduciary section)
Travel Agents' Security Funds
Trust funds

APPENDIX 5

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2003

	2003	2002
	(in millions of dollars)	(Notes 2 and 11)
Income and property taxes		
Personal income tax	16 174	15 920
Contributions to the Health Services Fund	4 461	4 599
Corporate taxes	3 729	4 065
	24 364	**24 584**
Consumption taxes		
Sales	8 358	7 579
Fuel	1 691	1 579
Tobacco	935	741
Pari-mutuel	14	14
	10 998	**9 913**
Duties and permits		
Motor vehicles	751	723
Alcoholic beverages	155	140
Natural resources	226	210
Other	284	273
	1 416	**1 346**
Miscellaneous		
Sales of goods and services	1 782	1 595
Interest	376	452
Fines, forfeitures and recoveries	443	390
	2 601	**2 437**
Revenue from Government enterprises		
Société des alcools du Québec	540	489
Loto-Québec	1 353	1 352
Hydro-Québec	1 840	1 041
Other	29	(151)
	3 762	**2 731**
Total own-source revenue	**43 141**	**41 011**
Government of Canada transfers		
Equalization	5 315	5 336
Canada Health and Social Transfer	2 648	2 958
Other programs	1 344	1 011
Total Government of Canada transfers	**9 307**	**9 305**
Total revenue	**52 448**	**50 316**

Breakdown of expenditure

FISCAL YEAR ENDED MARCH 31, 2003

	2003	2002
	(in millions of dollars)	
		(Notes 2 and 11)
BY SUPERCATEGORY AND CATEGORY		
Transfer		
Remuneration	19 954	19 237
Operating	4 099	3 732
Capital	1 094	1 154
Interest	1 216	1 230
Support	11 838	11 482
	38 201	**36 835**
Remuneration	4 198	3 902
Operating (1)	3 125	2 851
Doubtful accounts and other allowances	533	395
Sub-total	**46 057**	**43 983**
Debt service		
Interest on debt (2)	4 437	4 544
Interest relating to pension plans (3)	2 648	2 717
Sub-total	**7 085**	**7 261**
Total expenditure	**53 142**	**51 244**

---

(1) Including $783 million in 2002-2003 ($622 million in 2001-2002) for the depreciation of fixed assets.

(2) After deducting $617 million in revenue in 2002-2003 ($623 million in 2001-2002), including $324 million in interest income from advances to the health and social services and education networks and to Government enterprises ($385 million in 2001-2002), $27 million in short-term investment income ($52 million in 2001-2002), and $266 million in investment income of the Sinking Fund for Government Borrowings ($186 million in 2001-2002).

(3) After deducting $741 million in investment income of the Retirement Plans Sinking Fund in 2002-2003 ($605 million in 2001-2002).

APPENDIX 7

Short-term investments

AS AT MARCH 31, 2003

	2003	2002
	(in millions of dollars)	
Treasury bills	361	70
Notes	2 046	
Deposit certificates	1 726	768
Banker's acceptances	204	115
Bonds	19	387
Other	132	105
	4 488	**1 445**

Rates of return on short-term investments vary mainly from 1.1% to 6.45%.

APPENDIX 8

Accounts receivable

AS AT MARCH 31, 2003

	2003	2002
	(in millions of dollars)	(Note 2)
Accounts receivable		
Income and property taxes (1)	2 676	2 679
Consumption taxes (1)	1 947	2 375
Duties and permits (1)	144	130
Miscellaneous revenue	1 423	1 265
Revenue from Government enterprises	75	139
Government of Canada transfers	503	700
Specific purpose accounts	67	81
Expenditure and other	193	521
	7 028	**7 890**
Allowance for doubtful accounts	**(771)**	**(904)**
Accrued interest on investments	**5**	**17**
	6 262	**7 003**

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(1) Including the portion attributable to agents and assignees, i.e. $672 million for income and property taxes ($667 million in 2002), $1 405 million for consumption taxes ($1 826 million in 2002) and $121 million for duties and permits ($103 million in 2002).

APPENDIX 9

Investment in Government enterprises

AS AT MARCH 31, 2003

Investment in Government enterprises

			2003	2002
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
			(in millions of dollars)	(Note 2)
Capital Financière agricole inc. (1)		24	24	
Commission de la santé et de la sécurité du travail (5)				(680)
Corporation d'hébergement du Québec (1)		127	127	122
Financement-Québec (1)		36	36	27
Fonds d'indemnisation du courtage immobilier (3)		5	5	4
Hydro-Québec (2) (4)	7	15 082	15 089	14 133
Immobilière SHQ (3)		23	23	19
IQ Immigrants Investisseurs inc. (1)		3	3	
Loto-Québec (1)		235	235	193
Régie de l'assurance-dépôts du Québec (3)		258	258	231
Société de développement de la Baie James (2)		13	13	12
Société de l'assurance automobile du Québec (2)		(128)	(128)	505
Société des alcools du Québec (1)		34	34	34
Société des établissements de plein air du Québec (1)		45	45	29
Société générale de financement du Québec (2)		2 159	2 159	2 323
Société Innovatech du Grand Montréal (1)		236	236	266
Société Innovatech du Sud du Québec (1)		33	33	33
Société Innovatech Québec et Chaudière - Appalaches (1)		100	100	81
Société Innovatech Régions ressources (1)		42	42	33
Total	7	18 327	18 334	17 365

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(1) Equity value was determined on the basis of audited financial statements as at March 31, 2003.

(2) Equity value was determined on the basis of audited financial statements as at December 31, 2002, and adjusted according to unaudited interim results as at March 31, 2003.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2002.

(4) Loans and advances to Hydro-Québec have no fixed maturity date.

(5) Change of status (See page 50).

APPENDIX 9

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2003

Summary of the financial statements of Government enterprises

(in millions of dollars)

(Notes 2 and 11)

	2003						2002
	Revenue	Expenditure	Net income or (net loss)	Liabilities	Assets	Net equity	Net equity
Capital Financière agricole inc. (1)	1	1			24	24	
Commission de la santé et de la sécurité du travail (2)							(680)
Corporation d'hébergement du Québec (1)	254	224	30	3 663	3 790	127	122
Financement-Québec (1)	10	1	9	7 500	7 536	36	27
Fonds d'indemnisation du courtage immobilier (2)					5	5	4
Hydro-Québec (2)	13 002	11 476	1 526	44 863	59 078	14 215	13 539
Immobilière SHQ (2)	218	214	4	2 301	2 324	23	19
IQ Immigrants Investisseurs inc. (1)	17	14	3	537	540	3	
Loto-Québec (1)	3 749	2 303	1 446	755	990	235	193
Régie de l'assurance-dépôts du Québec (2)	28	1	27	1	259	258	231
Société de développement de la Baie James (2)	22	22		6	19	13	12
Société de l'assurance automobile du Québec (2)	1 105	1 265	(160)	7 484	7 452	(32)	491
Société des alcools du Québec (1)	2 413	1 873	540	618	652	34	34
Société des établissements de plein air du Québec (1)	86	84	2	131	172	41	23
Amounts carried forward	**20 905**	**17 478**	**3 427**	**67 859**	**82 841**	**14 982**	**14 015**

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2003

Summary of the financial statements of Government enterprises (cont'd)

(in millions of dollars)
(Notes 2 and 11)

						2003	2002
	Revenue	Expenditure	Net income or (net loss)	Liabilities	Assets	Net equity	Net equity
Amounts brought forward	20 905	17 478	3 427	67 859	82 841	14 982	14 015
Société générale de financement du Québec [(2)]	1 204	1 376	(172)	832	3 168	2 336	2 333 *
Société Innovatech du Grand Montréal [(1)]	7	87	(80)	1	237	236	266
Société Innovatech du Sud du Québec [(1)]	2	13	(11)		33	33	33
Société Innovatech Québec et Chaudière-Appalaches [(1)]	3	14	(11)		100	100	81
Société Innovatech Régions ressources [(1)]	3	3			42	42	33
	22 124	18 971	3 153	68 692	86 421	17 729	16 761
Change in the status of an enterprise			680				
Adjustments [(3)]			(71)			598	597
			3 762			18 327	17 358

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* Figures restated by entities.

(1) These data were derived from audited financial statements as at March 31, 2003.

(2) These data were derived from audited financial statements as at December 31, 2002.

(3) These adjustments stem mainly from unaudited interim results as at March 31, 2003.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2003

Change in the status of the Commission de la santé et de la sécurité du travail

In December 2002, the Government adopted the Act to amend the Act respecting occupational health and safety. Under this Act, the Government acceded to the request of the Commission de la santé et de la sécurité du travail (CSST) for more autonomy in managing its resources.

The Act stipulates that the activities of the CSST would be transferred to a social trust patrimony, the Fonds de la santé et de la sécurité du travail, on January 1, 2003.

Since this patrimony is not included in the Government's reporting entity, the Government had to write off its investment worth a negative amount of $739 million in the CSST on January 1, 2003. The net impact of this change was a $680-million increase in revenue, considering the CSST's $59-million deficit for the period between April 1, 2002 and December 31, 2002.

Government's share in the restatements made by Government enterprises

Hydro-Québec

In January 2002, Hydro-Québec complied with the new private sector standard for foreign currency translation set by the Canadian Institute of Chartered Accountants (CICA). Hydro-Québec later revised the impact of this change upward by restating its financial statements by $32 million.

The Government therefore corrected and reduced its investment in this enterprise by $32 million retroactively to April 1, 2001 without restating its results for previous years.

Société de l'assurance automobile du Québec

On January 1, 2002, this enterprise eliminated the capping mechanism used in calculating deferred gains and losses on the basis of the real rate of return assumption. This change in accounting policy was applied retroactively without restating the results for previous fiscal years. Consequently, the enterprise's net equity was reduced by $363 million as at January 1, 2002, while the deficiency in revenue over expenditure was reduced by $104 million for the fiscal year ended December 31, 2002.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2003

Government's share in the restatements made by Government enterprises (cont'd)

Société de l'assurance automobile du Québec (cont'd)

The Government therefore corrected and reduced the value of its investment in this enterprise by $363 million retroactively to April 1, 2002, without restating its results for previous years and in increasing its revenue by $104 million for the fiscal year ended March 31, 2003.

Société générale de financement du Québec

On January 1, 2002, this enterprise had to comply with a new private sector standard set by the CICA for recording goodwill and other intangible assets. The enterprise applied the change in accounting policy prospectively by restating its net equity by $24 million as at January 1, 2002, in accordance with generally accepted accounting principles for the private sector.

The Government therefore corrected the value of its investment in this enterprise prospectively by restating the investment downward by $24 million as at April 1, 2002.

Total impact

In conformity with CICA standards for the public sector, the Government recorded the changes in accounting policies made by these enterprises in the same way they did. This increased (decreased) the following financial statement items:

	At April 1, 2002	At April 1, 2001
	(in millions of dollars)	
Investment in Government enterprises	(387)	(32)
Accumulated deficit	387	32

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2003

Commitments

Corporation d'hébergement du Québec

As at March 31, 2003, the uncompleted balance of contracts signed by the Corporation and related to ongoing projects subject to contractual commitments totalled $122 million ($66 million in 2002).

Hydro-Québec

Hydro-Québec has provided for a capital investment of $3 104 million for 2003 ($2 243 million for 2002).

Hydro-Québec has issued guarantees for an amount of $90 million as at March 31, 2003 ($220 million as at March 31, 2002).

Société générale de financement

The Société is committed to acquiring $388 million worth of tangible assets over the coming fiscal years.

APPENDIX 10

Long-term investments

AS AT MARCH 31, 2003

Government investments

	2003				2002
	Shares and capital investments	**Bonds and notes**	**Loans and advances**	**Total**	**Total**
				(in millions of dollars)	(Note 2)
Municipalities and municipal bodies					
Municipalities		7 (1)		7	9
Municipal bodies			3 (1)	3	4
		7	3	10	13
Individuals, enterprises and other					
Students			782 (2)	782	688
Enterprises	150		1 031 (3)	1 181	989
Survivor's pension plan			358 (4)	358	384
Other		91 (4)	424 (4)	515	488
	150	91	2 595	2 836	2 549
Allowance for doubtful accounts			698	698	585
	150	91	1 897	2 138	1 964
	150	98	1 900	2 148	1 977

---

(1) Bonds and notes and loans and advances to municipalities and municipal bodies bear interest at rates of 6.3% to 10.0%.

(2) Loans and advances to students bear interest at rates of 4.5% to 14.9%.

(3) Loans to enterprises bear interest at an average rate of 6.25%.

(4) The loan on the survivor's pension plan bears interest at a rate of 1.75% while all other loans and advances, bonds and notes bear interest at various rates of up to 13.25%.

Long-term investments (cont'd)

AS AT MARCH 31, 2003

Maturity of investments

	2003 (in millions of dollars)
2004	340
2005	330
2006	169
2007	176
2008	135
	1 150
2009-2013	513
2014-2018	168
2019-2023	7
	1 838
No fixed maturity date	310
	2 148

APPENDIX 11

Bank overdraft
AS AT MARCH 31, 2003

	2003	2002
	(in millions of dollars)	
		(Notes 2 and 11)
Outstanding cheques	743	1 278
Less:		
Cash in bank	245	198
Cash and notes on hand and outstanding deposits	130	198
	368	**882**

APPENDIX 12

Accounts payable and accrued expenses
AS AT MARCH 31, 2003

	2003	2002
	(in millions of dollars)	(Notes 2 and 11)
Remuneration	626	540
Suppliers	1 315	1 375
Advances from trust funds	446	230
Clearing account for collected taxes	109	106
Specific purpose accounts(1)	40	54
Transfers	2 033	2 027
Accrued interest on borrowings	1 816	1 764
Sick leave and vacations(2)	1 234	1 173
Allowance for losses on guaranteed financial initiatives(2)	1 027	978
Survivor's pension plan(2)	332	332
	8 978	**8 579**

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(1) Summary of specific purpose accounts (see table on next page).

(2) Includes mainly amounts payable over the long-term.

Accounts payable and accrued expenses (cont'd)

AS AT MARCH 31, 2003

(1) Summary of specific purpose accounts:

	Balance as at March 31, 2002	Payments and other debits	Receipts and other credits	Variation for the year	Balance as at March 31, 2003
		(in millions of dollars)			
SALES OF GOODS AND SERVICES					
Account for administering the Goods and Services Tax	2	114	112	(2)	
Account for financing the assistance program for compulsive gamblers	10	18	20	2	12
Account for financing services for elderly persons who are losing their autonomy	2	31	30	(1)	1
Account for financing the Prime-Vert and Québec animal health improvement programs	21	21		(21)	
Account for financing the horse-racing industry recovery plan	1	23	23		1
Other	9	34	42	8	17
GOVERNMENT OF CANADA TRANSFERS					
Account for financing millennium scholarships	1	71	73	2	3
Account for financing farm risk management programs	2	119	122	3	5
Account for infrastructure work		38	38		
Other	6	41	36	(5)	1
	54	**510**	**496**	**(14)**	**40**

APPENDIX 13

Debts

AS AT MARCH 31, 2003

	2003							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	2 516	2 516					2 516	2 516
Treasury bills	2 784	2 784	519	519	1	1	3 304	3 304
Savings products	3 447	3 447					3 447	3 447
Bonds and notes	31 969	31 969	3 964	3 964	1 824	1 824	37 757	37 757
Medium-term notes on the Canadian market	3 827	3 827	40	40			3 867	3 867
Medium-term notes on the European market	200	200			220	220	420	420
Commitments under capital leases	182	182					182	182
Currency swap contracts	21 325	21 325	3	3	1 022	1 022	22 350	22 350
	66 250	**66 250**	**4 526**	**4 526**	**3 067**	**3 067**	**73 843**	**73 843**
IN U.S. DOLLARS								
Short-term borrowings[1]	225	345					225	345
Bonds and notes	10 021	14 724	3	4	215	316	10 239	15 044
Medium-term notes on the Canadian market	13	20					13	20
Medium-term notes on the U.S. market	910	1 337			100	147	1 010	1 484
Medium-term notes on the European market	779	1 145					779	1 145
Currency swap contracts	(9 679)	(14 237)	(3)	(4)	(315)	(463)	(9 997)	(14 704)
	2 269	**3 334**	–	–	–	–	**2 269**	**3 334**
IN YEN								
Bonds and notes	208 957	2 600			5 000	62	213 957	2 662
Medium-term notes on the U.S. market	3 392	42					3 392	42
Medium-term notes on the European market	325 252	4 048					325 252	4 048
Currency swap contracts	136 514	1 699			(5 000)	(62)	131 514	1 637
	674 115	**8 389**			–	–	**674 115**	**8 389**
AMOUNTS CARRIED FORWARD		77 973		4 526		3 067		85 566

Debts (cont'd)
AS AT MARCH 31, 2003

	2003							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
AMOUNTS BROUGHT FORWARD		77 973		4 526		3 067		85 566
IN EUROS								
Bonds and notes	4 766	7 635			233	373	4 999	8 008
Medium-term notes on the European market	958	1 535			51	82	1 009	1 617
Currency swap contracts	(5 724)	(9 170)			(284)	(455)	(6 008)	(9 625)
	–	–			–	–	–	–
IN SWISS FRANCS								
Bonds and notes	508	552					508	552
Currency swap contracts	1 800	1 955					1 800	1 955
	2 308	**2 507**					**2 308**	**2 507**
IN POUNDS STERLING								
Bonds and notes	198	461					198	461
Currency swap contracts	(198)	(461)					(198)	(461)
	–	–					–	–
IN AUSTRALIAN DOLLARS								
Bonds and notes	399	355					399	355
Currency swap contracts	(399)	(355)					(399)	(355)
	–	–					–	–
IN SWEDISH KRONOR								
Bonds and notes	502	87					502	87
Currency swap contracts	(502)	(87)					(502)	(87)
	–	–					–	–
		80 480		4 526		3 067		88 073
Less:								
Sinking fund		3 552		42				3 594
Deferred foreign exchange loss		896						896
		76 032		4 484		3 067		83 583

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(1) Short-term borrowings in 2003 include $207 million in banker's acceptances and bank loans, $345 million in Treasury notes, $1 910 million in notes at par and $399 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2003

	2002							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars) (Note 11)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars) (Note 11)
IN CANADIAN DOLLARS								
Short-term borrowings$^{(1)}$	670	670					670	670
Treasury bills	2 530	2 530	344	344	95	95	2 969	2 969
Savings products	3 031	3 031					3 031	3 031
Bonds and notes	28 817	28 817	4 596	4 596	2 287	2 287	35 700	35 700
Medium-term notes on the Canadian market	3 060	3 060	85	85			3 145	3 145
Medium-term notes on the European market	30	30					30	30
Commitments under capital leases	201	201					201	201
Currency swap contracts	19 599	19 599	387	387	797	797	20 783	20 783
	57 938	**57 938**	**5 412**	**5 412**	**3 179**	**3 179**	**66 529**	**66 529**
IN U.S. DOLLARS								
Short-term borrowings$^{(1)}$	840	1 333					840	1 333
Bonds and notes	10 115	16 118	3	4	72	117	10 190	16 239
Medium-term notes on the Canadian market	13	21					13	21
Medium-term notes on the U.S. market	900	1 435	142	228	100	157	1 142	1 820
Medium-term notes on the European market	850	1 365	79	126			929	1 481
Currency swap contracts	(9 145)	(14 567)	(224)	(358)	(172)	(274)	(9 541)	(15 199)
	3 573	**5 695**	–	–	–	–	**3 573**	**5 695**
IN YEN								
Bonds and notes	215 627	2 591	5 000	60	5 000	60	225 627	2 711
Medium-term notes on the U.S. market	3 392	41					3 392	41
Medium-term notes on the European market	328 797	3 951	2 004	24			330 801	3 975
Currency swap contracts	265 942	3 195	(7 004)	(84)	(5 000)	(60)	253 938	3 051
	813 758	**9 778**	–	–	–	–	**813 758**	**9 778**
AMOUNTS CARRIED FORWARD		73 411		5 412		3 179		82 002

Debts (cont'd)
AS AT MARCH 31, 2003

	2002							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent	In millions of monetary units	Total in Canadian equivalent
		(in millions of dollars) (Note 11)		(in millions of dollars)		(in millions of dollars)		(in millions of dollars) (Note 11)
AMOUNTS BROUGHT FORWARD		73 411		5 412		3 179		82 002
IN EUROS								
Bonds and notes	3 993	5 543			233	323	4 226	5 866
Medium-term notes on the European market	1 060	1 472			51	70	1 111	1 542
Currency swap contracts	(5 053)	(7 015)			(284)	(393)	(5 337)	(7 408)
	-	-			-	-	-	-
IN SWISS FRANCS								
Bonds and notes	510	482					510	482
Currency swap contracts	(500)	(473)					(500)	(473)
	10	9					10	9
IN POUNDS STERLING								
Bonds and notes	198	450					198	450
Currency swap contracts	(198)	(450)					(198)	(450)
	-	-					-	-
IN AUSTRALIAN DOLLARS								
Bonds and notes	634	539					634	539
Currency swap contracts	(634)	(539)					(634)	(539)
	-	-					-	-
IN SWEDISH KRONOR								
Bonds and notes	504	77					504	77
Currency swap contracts	(504)	(77)					(504)	(77)
	-	-					-	-
		73 420		5 412		3 179		82 011
Less:								
Sinking fund		3 151		34				3 185
Deferred foreign exchange loss		843						843
		69 426		5 378		3 179		77 983

(1) Short-term borrowings in 2002 include $361 million in banker's acceptances and bank loans, $1 333 million in Treasury notes, $3 million in notes at par and $306 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2003

Sinking fund
Changes in fund balance
for the fiscal year ended March 31, 2003

	2003	2002
	(in millions of dollars)	
Opening balance	3 185	2 062
Plus:		
Payment from the Consolidated Revenue Fund	141	939
Net revenue	268	186
	3 594	**3 187**
Less:		
Funds used to repay debts		2
Closing balance	**3 594** (1)	**3 185** (1)

Sinking fund
Statement of financial position
as at March 31, 2003

	2003	2002
	(in millions of dollars)	
Investments		
Treasury bills	48	112
Bonds and notes	3 447	3 037
	3 495	3 149
Other assets		
Cash on hand	1	5
Accounts receivable and accrued interest	74	48
Deferred loss on short-term contract	24	
	99	53
Liabilities		
Deferred foreign exchange gain		17
Fund balance	**3 594** (1)	**3 185** (1)

(1) Including $42 million ($34 million in 2002) from the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and Government enterprises.

APPENDIX 14

Net debt
FOR THE FISCAL YEAR ENDED MARCH 31, 2003

	2003	2002
	(in millions of dollars)	
PREVIOUSLY ESTABLISHED OPENING BALANCE	**92 261**	**90 426**
Restatements (Note 2)	479	479
Government's share of restatements made by Government enterprises, April 1st, 2001 (annexe 9)	32	32
	92 772	90 937
Government's share of restatements made by Government enterprises, April 1st, 2002 (annexe 9)	387	
Restated balance	**93 159**	**90 937**
Government's share of translation adjustments of Government enterprises	122	(88)
Increase in the net book value of fixed assets	1 482	995
Annual deficit	694	928
Annual change in net debt	**2 298**	**1 835**
CLOSING BALANCE	**95 457**	**92 772**

APPENDIX 15

Fixed assets

AS AT MARCH 31, 2003

(in millions of dollars)

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2003 Total	2002 Total
Cost of fixed assets								
Opening balance	355	3 721	176	12 548	1 915	977	19 692	18 196
Restatements [2]	1	175			18	10	204	204
Restated balance	356	3 896	176	12 548	1 933	987	19 896	18 400
Acquisitions	29	310	12	1433	211	275	2 270	1 626
Disposals and other		(34)		(2)	(47)	(6)	(89)	(130)
Closing balance	385	4 172	188	13 979	2 097	1 256	22 077	19 896
Accumulated depreciation								
Opening balance		1 763	90	8 248	1 002	428	11 531	11 030
Restatements [2]		108			13	10	131	131
Restated balance		1 871	90	8 248	1 015	438	11 662	11 161
Depreciation expenses		123	10	285	204	161	783	622
Impact of disposals and other		(26)	(3)	(2)	(47)	(6)	(84)	(121)
Closing balance	--	1 968	97	8 531	1 172	593	12 361	11 662
Fixed assets (Note 4)	385	2 204	91	5 448	925	663	9 716 [1]	8 234 [1]

[1] Including fixed assets rented under capital leases totalling $182 million in 2002-2003 ($201 million in 2001-2002).

[2] Net restatements of $73 M (See Note 2).

APPENDIX 16

Commitments and contingencies

AS AT MARCH 31, 2003

Commitments

	2003	2002
	(in millions of dollars)	
Transfer for repayment of the principal on borrowings for capital expenditures :		
School boards and educational institutions	8 081	7 715
Health and social services institutions	3 926	3 622
Municipalities and municipal bodies	2 678	2 820
Other beneficiaries	483	329
	15 168	**14 486**
Transfer for other capital expenditures :		
School boards and educational institutions	1 729	1 771
Health and social services institutions	2 054	1 983
Municipalities and municipal bodies	1 328	830
Other beneficiaries	984	612
	6 095	**5 196**
	21 263 *	**19 682** *

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* Commitments in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

Agreement between the Gouvernement du Québec and the Québec Cree

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA, pertaining to the Cree's economic and community development. The transfer payments amount to $46 million in 2004 and $70 million annually thereafter until 2052.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2003

Summary schedule of transfer commitments for repayment of the principal on borrowings for capital expenditures

(in millions of dollars)

Maturity	School boards	General and vocational colleges	Univers-ities	Health and social services institu-tions	Municipalities and municipal bodies	Other beneficiaries	Total
2004	873	274	499	937	354	62	2 999
2005	387	204	323	283	324	68	1 589
2006	755	195	275	443	257	66	1 991
2007	410	212	384	514	248	68	1 836
2008	502	91	171	238	228	71	1 301
	2 927	976	1 652	2 415	1 411	335	9 716
2009-2013	1 195	490	489	1 272	656	63	4 165
2014-2018	153	122	60	178	320	58	891
2019-2023	6	5	2	57	167	27	264
2024-2028		3		4	74		81
2029-2033		1			41		42
2034-2038					8		8
2039-2043					1		1
	4 281	**1 597**	**2 203**	**3 926**	**2 678**	**483**	**15 168**

Note: This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2003

Guaranteed financial initiatives

	2003	2002
	(in millions of dollars)	
Government agencies and enterprises		
Hydro-Québec (1)	36 723	38 289
Investissement Québec (1)	1 861	1 847
Société d'habitation du Québec (1)	705	642
Other	52	49
	39 341	**40 827**
Individuals and corporations		
Loans to farm producers (1)	4 258	3 991
Loans to students (1)	3 034	3 152
Other loans	93	87
	7 385	**7 230**
Total guaranteed financial initiatives	**46 726**	**48 057**
Less :		
Allowance for losses on guaranteed financial initiatives	1 027	978
NET GUARANTEED FINANCIAL INITIATIVES	**45 699**	**47 079**

(1) See additional information on following pages.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2003

Hydro-Québec loan guarantees (1) (2)

	2003		2002
	Authorized	Contingent liabilities (3)	Contingent liabilities (3)
		(in millions of dollars)	
Negotiable bonds			
In Canadian dollars	13 563	13 563	13 763
In U.S. dollars	11 681	11 681	14 979
Other currencies	942	942	1 112
	26 186	**26 186**	**29 854**
Other borrowings			
In Canadian dollars	9 530	6 947	4 758
In U.S. dollars	8 904	2 639	2 730
Other currencies	4 593	1 577	1 500
	23 027	**11 163**	**8 988**
Total	**49 213**	**37 349**	**38 842**
Less : Sinking fund		626	553
	49 213	**36 723**	**38 289**

---

(1) The Gouvernement du Québec, which is Hydro-Québec's sole shareholder, guarantees loans contracted in various currencies by this enterprise. The value of assets in Hydro-Québec was $58 204 million as at March 31, 2003.

(2) Loan guarantees bear interest at fixed and variable rates and mature at various dates until 2031.

(3) Loan guarantees are shown at their Canadian equivalent at the rates in effect on March 31, 2003.

Investissement Québec loan guarantees (1) (2)

	2003		2002
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loan guarantees in effect	1 395	1 088	880
Authorized loan guarantees not in effect	773	773	967
	2 168	**1 861**	**1 847**
Allowance for losses on guaranteed financial initiatives		(466)	(349)
		1 395	**1 498**

---

(1) The Government guarantees the payment of principal and interest on the loans concerned under the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., c. I-16).

(2) The total value of securities received as loan guarantees was $265 million as at March 31, 2003 ($186 million as at March 31, 2002).

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2003

Société d'habitation du Québec loan guarantees [1]

	2003		2002
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	(adjusted)
Assistance program for community housing and NPOs - Private [2]	409	409	419
Achat-Rénovation and Accès Logis programs [3]	296	296	223
	705	705	642
Allowance for losses on guaranteed financial initiatives		(7)	(6)
		698	636

(1) The Société d'habitation du Québec (SHQ) guarantees the reimbursement of losses of principal and interest under the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8).

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for a period of 25 years. The organizations are responsible for paying the interest on these loans, which finance the cost of buildings. For loans guaranteed by the Canada Mortgage and Housing Corporation (CMHC), the SHQ has concluded agreements under which it is committed to buying property taken over by the CMHC when a borrower defaults on a loan, for an amount equal to the value of the claim paid to the approved lender plus incidental expenses.

(3) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations for periods of 15 and 25 years. The SHQ reimburses the interest on loans guaranteed for 15 years, while the organizations pay that on those guaranteed for 25 years. The loans finance the cost of buildings.

Farm producer loan guarantees [1]

	2003		2002
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1)	4 049	4 049	3 759
Various acts	209	209	232
	4 258	4 258	3 991
Allowance for losses on guaranteed financial initiatives		(68)	(62)
		4 190	3 929

(1) Balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and covers related charges.

Commitments and contingencies (cont'd)

AS AT MARCH 31, 2003

Student loan guarantees (1)

	2003		2002
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loans for which the Government repays interest as long as the borrower is a student	1 026	1 026	1 043
Loans for which borrowers are responsible for repaying principal and interest	1 963	1 963	2 060
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	45	45	49
	3 034	**3 034**	**3 152**
Allowance for losses on guaranteed financial initiatives		**(459)**	**(521)**
		2 575	**2 631**

---

(1) The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the Act respecting financial assistance for students (R.S.Q., c. A-13.3).

APPENDIX 17

Summary of fiduciary transactions conducted by Government agencies and funds
AS AT MARCH 31, 2003

	2003				2002
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		(restated)
Caisse de dépôt et placement du Québec(1)	29 734	107 416	(7 591)	77 682	85 273
Comité Centraide - public sector(1)	9	9			
Commission administrative des régimes de retraite et d'assurances(1)					
RREGOP	62	27 270	(2 783)	27 208	29 991
PPMP	9	4 264	(337)	4 255	4 592
Other plans	33	295	(33)	262	295
Commission de la construction du Québec(1)					
General Fund	59	51	(1)	(8)	(7)
Supplemental pension plan - general account	196	2 677	(713)	2 481	3 194
Supplemental pension plan - pensioners' account	3	3 204	(1)	3 201	3 202
Other	236	1 377	(137)	1 141	1 278
Curateur public	62	289	(3)	227	230
Fonds central pour le bénéfice des personnes incarcérées(1)		2		2	2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec		5		5	5
Fonds d'assurance-récolte and Fonds d'assurance-stabilisation des revenus agricoles	343	111	(252)	(232)	20
Travel Agents' Security Funds	13	11	(4)	(2)	2
Support Payments Fund	306	306			
Fonds d'indemnisation des services financiers(1)	4	7		3	3
Fonds du compte de stabilisation du revenu agricole	12	12			
Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes		14		14	14
Trust funds	564	564			-
Amounts carried forward	**31 645**	**147 884**	**(11 855)**	**116 239**	**128 094**

APPENDIX 17

Summary of fiduciary transactions conducted by Government agencies and funds (cont'd)

AS AT MARCH 31, 2003

	2003				2002
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		(restated)
Amounts brought forward	**31 645**	**147 884**	**(11 855)**	**116 239**	**128 094**
Fonds national de formation de la main-d'œuvre	5	74	(5)	69	74
Hydro-Québec - pension plan[1]	24	8 350	(823)	8 326	9 149
Régie des rentes du Québec					
Fonds du régime de rentes du Québec	467	15 889	(2 043)	15 422	17 465
Other	30	30			
	32 171	**172 227**	**(14 726)**	**140 056**	**154 782**
Less: Funds entrusted to the Caisse de dépôt et placement du Québec		54 100	(6 415)	54 100	60 515
	32 171	**118 127**	**(8 311)**	**85 956**	**94 267**

(1) Financial statements as at December 31, 2002.

APPENDIX 18

Reserve fund

AS AT MARCH 31, 2003

	RESERVE FUND ACCOUNTS					2003	2002
	Health and social services	Education	Social solidarity	Research	Maintenance of a balanced budget	Total	Total
						(in millions of dollars)	
Opening balance							950
Transfer to reserve fund							
Use of reserve fund							
Expenditures financed							(280)
Maintenance of a balanced budget							(670)
Closing balance	-	-	-	-	-	-	-

Under the Act to establish a budgetary surplus reserve fund (R.S.Q., c. R-25.1), the Government created a reserve fund to finance capital projects and other projects having a defined duration. However, the Government may, when it believes that the public interest so warrants, use the reserve fund for projects other than those for which it was created. The Minister of Finance determines, in the Budget Speech, the portion of the surplus for the fiscal year exceeding the budgetary objectives that is to be transferred to the reserve fund and the amounts that are to be allocated to each account.

In addition, the Government may appropriate the reserve fund in whole or in part to maintain a balanced budget.

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1

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2002 › 2003

Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2003

Québec

PUBLIC ACCOUNTS 2002-2003

VOLUME 2

REVENUE, APPROPRIATIONS, EXPENDITURE AND INVESTMENTS OF THE CONSOLIDATED REVENUE FUND AND

FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2003

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CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments and budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial appropriations, the supplementary appropriations and the special warrant.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

IIn this volume, figures in the thousands of dollars may vary by $1 000 (up or down) from the dollar value indicated, due to rounding.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations are available for consultation on the Ministère des Finances website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

- *Remuneration*
  This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;

- *Operating*
  This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, and the depreciation of fixed assets. It excludes expenditure linked to remuneration;

- *Debt service*
  This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;

- *Allocation to a special fund*
  This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;

- *Transfer*
  This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support - not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

◇ *Bad debts and other provisions*
This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";

◇ *Fixed assets*
This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;

◇ *Loans, investments advances and others*
This supercategory is included in the capital budget. It contains such items as payments to be made to acquire certain assets. It includes the contribution of capital and advances granted to government agencies and corporations, as well as the acquisition of shares or bonds of government corporations or other corporations, and loans granted to municipalities, non-profit organizations or natural or legal persons in the private sector. This supercategory also incorporates advances for the establishment or operation of local funds and advances to government employees. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

◇ *Transfer - Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;

◇ *Transfer - Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;

◇ *Transfer - Capital* includes transfers for subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;

◇ *Transfer - Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;

◇ *Transfer - Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;

◇ *Allocation to a special fund - Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;

◇ *Allocation to a special fund - Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;

◇ *Allocation to a special fund - Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;

◇ *Allocation to a special fund - Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;

◇ *Allocation to a special fund - Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

SECTION

1

Summary of revenue, appropriations, expenditure and other costs, report of excess expenditure and other costs over appropriations and statement of use of appropriations

SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

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SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Details page		Income & property taxes	Consumption taxes	Duties & permits
1	2-3	Assemblée nationale			
2	2-9	Personnes désignées par l'Assemblée nationale			
3	2-15	Affaires municipales et Métropole			4 163
4	2-26	Agriculture, Pêcheries et Alimentation			8 871
5	2-35	Conseil du trésor, Administration et Fonction publique			
6	2-45	Conseil exécutif			
7	2-53	Culture et Communications			
8	2-61	Éducation			
9	2-71	Emploi, Solidarité sociale			
10	2-80	Environnement			3 444
11	2-87	Famille, Enfance et Condition féminine			62
12	2-95	Faune et Parcs			27 539
13	2-102	Finances, Économie et Recherche	4 068 120		41 733
14	2-117	Industrie et Commerce			837
15	2-123	Justice			446
16	2-131	Recherche, Science et Technologie			
17	2-137	Régions			
18	2-143	Relations avec les citoyens et Immigration			26 482
19	2-151	Relations internationales			
20	2-157	Ressources naturelles			187 814
21	2-168	Revenu	19 905 750	10 843 746	153 872
22	2-175	Santé et Services sociaux			1 501
23	2-184	Sécurité publique			32 875
24	2-193	Tourisme, Loisir et Sport			(10)
25	2-200	Transports			690 528
26	2-209	Travail			43 388
			23 973 870	**10 843 746**	**1 223 545**

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2003.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM GOVERNMENT OF CANADA TRANSFERS

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Details page		Miscellaneous revenue and other receipts	Specific purpose accounts
1	2-3	Assemblée nationale	2 662	2 526
2	2-9	Personnes désignées par l'Assemblée nationale	443	
3	2-15	Affaires municipales et Métropole	3 580	
4	2-26	Agriculture, Pêcheries et Alimentation	13 355	8 530
5	2-35	Conseil du trésor, Administration et Fonction publique	3 368	
6	2-45	Conseil exécutif	1 534	31
7	2-53	Culture et Communications	3 047	1 459
8	2-61	Éducation	56 301	149
9	2-71	Emploi, Solidarité sociale	123 649	
10	2-80	Environnement	15 597	12 971
11	2-87	Famille, Enfance et Condition féminine	1 580	
12	2-95	Faune et Parcs	1 517	329
13	2-102	Finances, Économie et Recherche	244 897	22 981
14	2-117	Industrie et Commerce	2 153	956
15	2-123	Justice	141 737	
16	2-131	Recherche, Science et Technologie	466	
17	2-137	Régions	243	
18	2-143	Relations avec les citoyens et Immigration	11 611	32
19	2-151	Relations internationales	1 359	310
20	2-157	Ressources naturelles	22 941	4 341
21	2-168	Revenu	551 501	112 296
22	2-175	Santé et Services sociaux	172 238	51 253
23	2-184	Sécurité publique	13 805	4 422
24	2-193	Tourisme, Loisir et Sport	552	300
25	2-200	Transports	12 313	615
26	2-209	Travail	4 392	4 264
			1 406 841	**227 765**

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Government of Canada transfers	Total revenue		
				2003 [1]	2002	
136		136		136		1
443		443		443	1 372	2
3 580		7 743		7 743	5 414	3
4 825		13 696		13 696	20 829	4
3 368		3 368		3 368	6 609	5
1 503		1 503		1 503	17	6
1 588		1 588		1 588	1 852	7
56 152		56 152	87 577	143 729	135 013	8
123 649		123 649	655 760	779 409	774 450	9
2 626		6 070	1 779	7 849	5 772	10
1 580		1 642		1 642	4 402	11
1 188		28 727	350	29 077	29 163	12
221 916	3 761 869	8 093 638	7 929 577	16 023 215	15 220 133	13
1 197		2 034		2 034	4 019	14
141 737		142 183	25 298	167 481	152 336	15
466		466		466	399	16
243		243		243	344	17
11 579		38 061	135 734	173 795	168 213	18
1 049		1 049		1 049	477	19
18 600		206 414		206 414	196 017	20
439 205		31 342 573		31 342 573	30 289 279	21
120 985		122 486	94 663	217 149	165 084	22
9 383		42 258	838	43 096	41 098	23
252		242		242	59	24
11 698		702 226	268	702 494	674 695	25
128		43 516		43 516	42 865	26
1 179 076	**3 761 869**	**40 982 106**	**8 931 844**	**49 913 950**	**47 939 911**	

= Miscellaneous revenue	Total Government of Canada transfers	-	Specific purpose accounts	=	Revenue from Government of Canada transfers	
136						1
443						2
3 580	21 162		21 162			3
4 825	121 413		121 413			4
3 368						5
1 503						6
1 588						7
56 152	176 987		89 410		87 577	8
123 649	658 014		2 254		655 760	9
2 626	1 779				1 779	10
1 580						11
1 188	350				350	12
221 916	7 929 577				7 929 577	13
1 197						14
141 737	25 775		477		25 298	15
466						16
243						17
11 579	135 734				135 734	18
1 049						19
18 600	1 428		1 428			20
439 205						21
120 985	94 663				94 663	22
9 383	10 743		9 905		838	23
252						24
11 698	17 141		16 873		268	25
128						26
1 179 076	**9 194 766**		**262 922**		**8 931 844**	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2003

(in thousands of dollars)

		Expenditure budget	Depreciation	Initial appropriations [1]
			(-)	=
1	Assemblée nationale	91 475	4 570	86 905
2	Personnes désignées par l'Assemblée nationale	47 919	2 149	45 770
3	Affaires municipales et Métropole	1 520 596	2 329	1 518 267
4	Agriculture, Pêcheries et Alimentation	644 425	7 524	636 901
5	Conseil du trésor, Administration et Fonction publique	549 920	161	549 759
6	Conseil exécutif	178 548	673	177 875
7	Culture et Communications	504 317	1 687	502 630
8	Éducation	11 144 644	4 928	11 139 716
9	Emploi, Solidarité sociale	3 966 574	1 141	3 965 433
10	Environnement	181 111	6 188	174 923
11	Famille, Enfance et Condition féminine	1 858 735	2 312	1 856 423
12	Faune et Parcs	107 417	7 022	100 395
13	Finances, Économie et Recherche (excluding debt service)	628 968	4 049	624 919
14	Industrie et Commerce	144 917	1 446	143 471
15	Justice	508 203	5 041	503 162
16	Recherche, Science et Technologie	246 459	400	246 059
17	Régions	194 415	528	193 887
18	Relations avec les citoyens et Immigration	199 879	5 251	194 628
19	Relations internationales	107 458	1 240	106 218
20	Ressources naturelles	277 784	12 442	265 342
21	Revenu	659 701	1 500	658 201
22	Santé et Services sociaux	17 451 425	1 895	17 449 530
23	Sécurité publique	790 137	19 274	770 863
24	Tourisme, Loisir et Sport	128 120	146	127 974
25	Transports	1 364 720	105 601	1 259 119
26	Travail	60 786	2 215	58 571
	Total for programs	43 558 653	201 712	43 356 941
	Finances, Économie et Recherche (debt service)	6 497 000		6 497 000
	Total	**50 055 653**	**201 712**	**49 853 941**

1 Appropriations for the current year, including deferred funding, and funding voted on over more than one year.

2 Supplementary appropriations authorized under legislation, special warrant, associated with the net voted appropriations, associated with proceeds from sales, transfers, jurisdiction changes and other permanent appropriations.

Change in appropriations [2]	Appropriations authorized for expenditure	Expenditure excluding depreciation	Depreciation	Expenditure	
+,(-)	=		+	=	
2 004	88 909	87 348	5 129	92 477	1
16 225	61 995	60 694	2 010	62 704	2
52 890	1 571 157	1 568 777	2 927	1 571 704	3
14 583	651 484	635 047	6 144	641 191	4
(154)	549 605	514 622	73	514 695	5
(24 668)	153 207	151 473	1 216	152 689	6
2 693	505 323	499 927	2 252	502 179	7
105 301	11 245 017	11 102 172	4 512	11 106 684	8
204 986	4 170 419	4 157 486	326	4 157 812	9
1 016	175 939	172 808	6 482	179 290	10
3 115	1 859 538	1 793 144	1 987	1 795 131	11
12 450	112 845	112 741	7 563	120 304	12
(87 397)	537 522	463 499	3 945	467 444	13
53 015	196 486	196 486	1 465	197 951	14
34 464	537 626	533 779	8 083	541 862	15
4 575	250 634	246 529	368	246 897	16
(30 423)	163 464	156 839	547	157 386	17
41 914	236 542	233 517	5 485	239 002	18
4 124	110 342	107 866	1 234	109 100	19
71 997	337 339	337 290	11 129	348 419	20
138 687	796 888	777 307	1 224	778 531	21
1 641 127	19 090 657	17 919 344	1 958	17 921 302	22
82 971	853 834	853 805	17 633	871 438	23
30 994	158 968	158 968	60	159 028	24
71 060	1 330 179	1 320 737	113 599	1 434 336	25
8 914	67 485	67 331	2 434	69 765	26
2 456 463	45 813 404	44 229 536	209 785	44 439 321	
58 959	6 555 959	6 535 749		6 535 749	
2 515 422	**52 369 363**	**50 765 285**	**209 785**	**50 975 070**	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2003

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund. Other voted appropriations may be constituted by authorization of a special warrant under the Public Administration Act (R.S.Q., c. A-6.01).

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2003 shows that there were no excess government expenditure and other costs recorded in the accounts for voted appropriations during the year, with the exception of $185 267 thousand under Program 02 – Regional operations – Ministère de la Santé et des Services sociaux and $176 900 thousand under Program 02 – Government Operations – Conseil du trésor, Administration et Fonction publique, which will be charged to the appropriations allocated by Parliament for this purpose in 2003-2004 in keeping with section 25 of the Financial Administration Act (R.S.Q., c. A-6.001). For the other programs, these appropriations were sufficient to record all expenditures and other costs incurred for goods and services acquired, allocations and transfers due chargeable to these appropriations.

Gilles GodBout

Gilles Godbout
Deputy Minister of Finance

Nathalie Tremblay.

Nathalie Tremblay, CA
Comptroller of Finance

Québec, March 16, 2004

REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

USE OF APPROPRIATIONS

	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
					Voted		
	Voted	Permanent	Voted	Permanent	Carry-overs	Other	Permanent
Assemblée nationale		98 399		96 832			1 567
Personnes désignées par l'Assemblée nationale	26 569	38 731	26 202	37 524	233	134	1 207
Affaires municipales et Métropole	1 581 079	1 759	1 575 611	1 456	1 624	3 844	303
Agriculture, Pêcheries et Alimentation	676 160	1 945	657 217	1 907	4 762	14 181	38
Conseil du trésor, Administration et Fonction publique	208 606	341 370	382 078	309 809	1 976	(175 448)	31 561
Conseil exécutif	153 257	3 134	151 196	3 115	1 407	654	19
Culture et Communications	509 362	2 120	500 298	2 118	3 120	5 944	2
Éducation	10 697 906	706 134	10 669 885	644 126	4 567	23 454	62 008
Emploi, Solidarité sociale	4 161 526	9 396	4 155 049	2 542	6 475	2	6 854
Environnement	208 736	332	204 230	239	4 506		93
Famille, Enfance et Condition féminine	1 860 505	3 874	1 791 324	3 874	1 446	67 735	
Faune et Parcs	119 270	185	117 694	81	1 576		104
Finances, Économie et Recherche (excluding debt service)	536 569	10 294	455 261	9 773	3 285	78 023	521
Industrie et Commerce	200 603	65	200 602	65		1	
Justice	442 725	116 153	440 280	114 531	2 354	91	1 622
Recherche, Science et Technologie	251 155		246 648		701	3 806	
Régions	181 999	8 943	180 235	8 943		1 764	
Relations avec les citoyens et Immigratio	247 473	6 062	240 245	6 062	1 851	5 377	
Relations internationales	111 785	706	109 308	706	621	1 856	
Ressources naturelles	336 247	15 566	335 399	15 480	826	22	86
Revenu	478 609	320 035	465 141	313 888	13 347	121	6 147
Santé et Services sociaux	10 589 942	8 502 624	10 775 167	7 146 117	42	(185 267)	1 356 507
Sécurité publique	853 180	20 474	852 781	20 388		399	86
Tourisme, Loisir et Sport	159 221	10	159 221	10			
Transports	1 367 302	2 781	1 352 968	136	3 665	10 669	2 645
Travail	68 809	2 997	68 609	2 997	200		
	36 028 595	10 214 089	36 112 649	8 742 719	58 584	(142 638)	1 471 370
Finances, Économie et Recherche (debt service)		6 555 959		6 535 749			20 210
	36 028 595	**16 770 048** [1]	**36 112 649**	**15 278 468**	**58 584**	**(142 638)**	**1 491 580**
Expenditure *	35 617 160	16 752 203	35 572 023	15 263 941	44 663	474	1 488 262
Loans, investments, advances and others	172 760	41	346 618	41	216	(174 074)	
Fixed assets	238 675	17 804	194 008	14 486	13 705	30 962	3 318
	36 028 595	**16 770 048** [1]	**36 112 649**	**15 278 468**	**58 584**	**(142 638)**	**1 491 580**

1 Permanent appropriations:							
Included in estimates		15 111 584		13 620 004			1 491 580
Not included in estimates		1 658 464		1 658 464			
		16 770 048		**15 278 468**			**1 491 580**

* Excluding depreciation of fixed assets of 209 785, which does not require appropriations and the negative adjustment of provisions of 70 679.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Details page		APPROPRIATIONS		= INITIAL APPROPRIATIONS		
			Expenditure	Investments	Voted and Permanent	Already voted	
						Carry-overs	Voted on over more than one year
					+	+	+
1	2-4	Assemblée nationale	86 905	10 170	97 075		
2	2-10	Personnes désignées par l'Assemblée nationale	45 770	2 150	47 920		
3	2-16	Affaires municipales et Métropole	1 518 267	11 839	1 528 694	1 412	
4	2-28	Agriculture, Pêcheries et Alimentation	636 901	29 119	663 980	2 040	
5	2-36	Conseil du trésor, Administration et Fonction publique	549 759	305 129	853 131	1 757	
6	2-46	Conseil exécutif	177 875	3 184	180 887	172	
7	2-54	Culture et Communications	502 630	6 109	508 503	236	
8	2-62	Éducation	11 139 716	195 998	11 332 492	3 222	
9	2-72	Emploi, Solidarité sociale	3 965 433	2 189	3 671 607	9 015	287 000
10	2-82	Environnement	174 923	14 205	186 628	2 500	
11	2-88	Famille, Enfance et Condition féminine	1 856 423	4 840	1 729 566	1 297	130 400
12	2-96	Faune et Parcs	100 395	9 251	109 646		
13	2-106	Finances, Économie et Recherche (excluding debt service)	624 919	9 067	630 938	3 048	
14	2-118	Industrie et Commerce	143 471	5 326	148 797		
15	2-124	Justice	503 162	19 531	521 678	1 015	
16	2-132	Recherche, Science et Technologie	246 059	521	246 580		
17	2-138	Régions	193 887	32 864	226 751		
18	2-144	Relations avec les citoyens et Immigration	194 628	10 346	203 907	1 067	
19	2-152	Relations internationales	106 218	1 635	107 853		
20	2-160	Ressources naturelles	265 342	20 391	284 584	1 149	
21	2-170	Revenu	658 201	4 225	654 370	8 056	
22	2-176	Santé et Services sociaux	17 449 530	1 167	17 450 697 [1]		
23	2-186	Sécurité publique	770 863	19 560	790 423		
24	2-194	Tourisme, Loisir et Sport	127 974	683	128 657		
25	2-202	Transports	1 259 119	39 516	1 296 230	2 405	
26	2-210	Travail	58 571	2 820	61 075	316	
		Total for programs	43 356 941	761 835	43 662 669	38 707	417 400
	2-108	Finances, Économie et Recherche (debt service)	6 497 000		6 497 000		
		Total *	**49 853 941**	**761 835**	**50 159 669**	**38 707**	**417 400**
		* Voted	34 896 393	750 597	35 190 883 [a]	38 707	417 400
		Permanent	14 957 548	11 238	14 968 786 [1]		
		Not requiring appropriations					
		Negative adjustment of provisions					

a	Initial appropriations authorized by statute	2002, c. 1, March 28, 2002.	9 551 681
		2002, c. 3, May 2, 2002.	25 639 202
			35 190 883
b	Supplementary appropriations authorized by statute	2002, c. 48, December 11, 2002.	**183 000**
c	Special warrant (see page 1-13)	March 31, 2003 (Order-in-Council 455-03).	**187 000**

Total initial appropriations	SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT			Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations (amounts brought forward on following page)	
	Associated with the net voted appropriations	Associated with proceeds from sales	Other				
=	+	+	+	+,(-)	+	=	
97 075			1 324 [2 and 3]			98 399	1
47 920				1 562	15 818	65 300	2
1 530 106	1 055		311 [4]	51 366		1 582 838	3
666 020	725	38		9 493	1 829	678 105	4
854 888	104			(342 604)	37 588	549 976	5
181 059		19		(26 045)	1 358	156 391	6
508 739				2 743		511 482	7
11 335 714		21		3 179	65 126	11 404 040	8
3 967 622	2 059		158 000	43 164	77	4 170 922	9
189 128	922	68		18 934	16	209 068	10
1 861 263				1 726	1 390	1 864 379	11
109 646		95		9 699	15	119 455	12
633 986		4		(87 155)	28	546 863	13
148 797				51 816	55	200 668	14
522 693		134		18 228	17 823	558 878	15
246 580				4 575		251 155	16
226 751				(37 593)	1 784	190 942	17
204 974	6 740	1	26 960 [5]	14 034	826	253 535	18
107 853				4 042	596	112 491	19
285 733		66		55 553	10 461	351 813	20
662 426		38		12 566	123 614	798 644	21
17 450 697			254 000	77 421	1 310 448	19 092 566	22
790 423		4 074		69 145	10 012	873 654	23
128 657				30 574		159 231	24
1 298 635		2 645	65 000	3 686	117	1 370 083	25
61 391				9 891	524	71 806	26
44 118 776	11 605	7 203	505 595		1 599 505	46 242 684	
6 497 000					58 959	6 555 959	
50 615 776	**11 605**	**7 203**	**505 595**		**1 658 464** [6]	**52 798 643** *	
35 646 990	11 605		370 000 [b and c]			36 028 595	
14 968 786		7 203	135 595 [2 to 5]		1 658 464	16 770 048	

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1 Including initial appropriations of 4 594 000 established in keeping with estimated contributions to the Health Services Fund and 1 971 197 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 4 068 120 for which expenditures were divided equally among the "Regional Operations" and "Régie de l'assurance maladie du Québec" programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 2 575 656.

2 96 568 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 97 075 appeared in the ependiture budget tabled in the National Assembly.

3 Including 1 831 in permanent appropriations under National Assembly ruling 1109 of September 10, 2002 for the Lobbyists Commissioner.

4 311 appropriations from 2000-2001 deferred under Order-in-Council 1317-2001 of November 7, 2001, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

5 Includind 4 960 in permanent appropriations under Order-in-Council 200-2001 of March 7, 2001 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

6 Not included in budgetary estimates.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Details page		Authorized appropriations (amounts brought forward)	UNEXPENDED APPROPRIATIONS			Negative adjustment of provisions
				Suspension of right to commit	Carry-overs	Other	
			(+)	(-)	(-)	(-)	(-)
1	2-4	Assemblée nationale	98 399			1 567	
2	2-10	Personnes désignées par l'Assemblée nationale	65 300		233	1 341	
3	2-16	Affaires municipales et Métropole	1 582 838		1 624	4 147	
4	2-28	Agriculture, Pêcheries et Alimentation	678 105		4 762	14 219	1 632
5	2-36	Conseil du trésor, Administration et Fonction publique	549 976		1 976	(143 887)	
6	2-46	Conseil exécutif	156 391	572	1 407	101	
7	2-54	Culture et Communications	511 482	200	3 120	5 746	
8	2-62	Éducation	11 404 040		4 567	85 462	62 704
9	2-72	Emploi, Solidarité sociale	4 170 922		6 475	6 856	
10	2-82	Environnement	209 068		4 506	93	
11	2-88	Famille, Enfance et Condition féminine	1 864 379		1 446	67 735	
12	2-96	Faune et Parcs	119 455		1 576	104	
13	2-106	Finances, Économie et Recherche (excluding debt service)	546 863	2 283	3 285	76 261	
14	2-118	Industrie et Commerce	200 668			1	
15	2-124	Justice	558 878		2 354	1 713	
16	2-132	Recherche, Science et Technologie	251 155		701	3 806	
17	2-138	Régions	190 942			1 764	6 285
18	2-144	Relations avec les citoyens et Immigration	253 535		1 851	5 377	28
19	2-152	Relations internationales	112 491		621	1 856	
20	2-160	Ressources naturelles	351 813		826	108	
21	2-170	Revenu	798 644		13 347	6 268	
22	2-176	Santé et Services sociaux	19 092 566		42	1 171 240	30
23	2-186	Sécurité publique	873 654			485	
24	2-194	Tourisme, Loisir et Sport	159 231				
25	2-202	Transports	1 370 083		3 665	13 314	
26	2-210	Travail	71 806		200		
		Total for programs	46 242 684	3 055	58 584	1 325 677	70 679
	2-108	Finances, Économie et Recherche (debt service)	6 555 959			20 210	
		Total	* **52 798 643**	**3 055**	**58 584**	**1 345 887**	**70 679**
		* Voted	36 028 595	3 055	58 584	(145 693)	
		Permanent	16 770 048			1 491 580	
		Not requiring appropriations					
		Negative adjustment of provisions					70 679

INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
Loans, investments, advances & others	Fixed assets			2003 [7]	2002	
(-)	(-)	=	+	=		
11	9 473	87 348	5 129	92 477	88 061	1
	3 032	60 694	2 010	62 704	49 924	2
4 605	3 685	1 568 777	2 927	1 571 704	1 579 184	3
559	21 886	635 047	6 144	641 191	651 284	4
177 005	260	514 622	73	514 695	465 017	5
2 211	627	151 473	1 216	152 689	109 018	6
1	2 488	499 927	2 252	502 179	490 233	7
129 018	20 117	11 102 172	4 512	11 106 684	10 548 673	8
101	4	4 157 486	326	4 157 812	4 073 533	9
19	31 642	172 808	6 482	179 290	179 864	10
	2 054	1 793 144	1 987	1 795 131	1 692 329	11
12	5 022	112 741	7 563	120 304	122 468	12
5	1 530	463 499	3 945	467 444	441 348	13
20	4 161	196 486	1 465	197 951	206 579	14
390	20 642	533 779	8 083	541 862	508 978	15
	119	246 529	368	246 897	230 081	16
25 634	420	156 839	547	157 386	137 635	17
6 015	6 747	233 517	5 485	239 002	212 700	18
770	1 378	107 866	1 234	109 100	111 005	19
31	13 558	337 290	11 129	348 419	341 958	20
81	1 641	777 307	1 224	778 531	612 934	21
13	1 897	17 919 344	1 958	17 921 302	17 191 221	22
100	19 264	853 805	17 633	871 438	799 949	23
40	223	158 968	60	159 028	159 571	24
12	32 355	1 320 737	113 599	1 434 336	1 412 204	25
6	4 269	67 331	2 434	69 765	87 716	26
346 659	208 494	44 229 536	209 785	44 439 321	42 503 467	
		6 535 749		6 535 749	6 686 544	
346 659	**208 494**	**50 765 285**	**209 785**	**50 975 070**	**49 190 011** *	
346 618	194 008	35 572 023		35 572 023	33 973 761	
41	14 486	15 263 941		15 263 941	15 013 340	
			209 785	209 785	202 910	
		(70 679)		(70 679)		

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7 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2003.

SPECIAL WARRANT *

Fiscal year ended March 31, 2003

(in thousands of dollars)

Special warrant No. 1 - 2002-2003
(Order-in-Council 455-03, March, 31, 2003)

Due to the general elections held on April 14, 2003, the National Assembly was dissolved on March 12, 2003. In keeping with accounting policies, the payment of certain subsidies, for which the appropriations adopted under 2002-2003 estimates legislation were insufficient, must be recorded in fiscal 2002-2003.

In this regard, in order to cover expenditures and other expenses to be incurred until the end of fiscal 2002-2003, a special warrant was authorized for the payment of subsidies under government programs in the following portfolios:

	Authorized appropriations	Expenditure
EMPLOI, SOLIDARITÉ SOCIALE		
Program 2 - Financial Assistance Measures		
Element 3 - Employment Assistance	50 000	50 000
RELATIONS AVEC LES CITOYENS ET IMMIGRATION		
Program 1 - Civil Relations, Citizen Relations and Management of Identify		
Element 1 - Planning, Civic and Intercultural Relations	22 000	20 468
SANTÉ ET SERVICES SOCIAUX		
Program 2 - Regional Operations		
Element 2 - Health and Social Services Establishments	50 000	50 000
TRANSPORTS		
Program 1 - Transportation Infrastructures		
Element 3 - Financial Assistance for the Local Road System	65 000	54 797
	187 000	175 265

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* Issued under section 51 of the Public Administration Act (R.S.Q., c. A -6.01).

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent *	Already voted		Associated with the net voted appropriations *	Associated with proceeds from sales *	Other *
			Carry-overs *	Voted on over more than one year *			
MISSION: HEALTH AND SOCIAL SERVICES							
Portfolio: Santé et Services sociaux							
National Operations	2-176	217 241					6 000
Permanent		447					
Not requiring appropriations							
Negative adjustment of provisions							
Regional Operations	2-176	10 119 298					119 000
Permanent		2 794 532					
Office des personnes handicapées du Québec	2-178	50 982					
Permanent							
Not requiring appropriations							
Régie de l'assurance maladie du Québec	2-178						
Permanent		4 268 197					129 000
Total for the portfolio		17 450 697					254 000
TOTAL FOR THE MISSION		**17 450 697**					**254 000**
MISSION: EDUCATION AND CULTURE							
Portfolio: Culture et Communications							
Internal Management, National Institutions and Commission des biens culturels	2-54	81 074					
Permanent		10					
Not requiring appropriations							
Support for Culture, Communications and Government Corporations	2-54	401 603					
Permanent		2 110					
Charter of the French Language	2-56	23 706	236				
Not requiring appropriations							
Total for the portfolio		508 503	236				
Portfolio: Éducation							
Administration and Consulting	2-62	130 240	2 560				
Permanent		10					
Not requiring appropriations							
Tourism and Hotel Industry Training	2-62	17 426					
Financial Assistance for Education	2-64	451 536	662				
Permanent		76 778				21	
Not requiring appropriations							
Negative adjustment of provisions							
Pre-school, Primary and Secondary Education	2-64	6 721 140					
Higher Education	2-64	3 371 163					
Retirement Plans	2-66						
Permanent		564 199					
Total for the portfolio		11 332 492	3 222			21	

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* Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2003.

** See components of "Breakdown of authorized appropriations, expenditure and other costs by program, element and supercategory".

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2003 *	2002
+,(-)	+	=	(-)	(-)	=	+	=	
1 420		224 661		1 675	222 986		222 986	206 878
		447	328		119		119	130
						1 767	1 767	1 513
			30		(30)		(30)	
71 083		10 309 381	(185 267)		10 494 648		10 494 648	10 008 923
	6 030	2 800 562	264 280		2 536 282		2 536 282	2 627 179
4 918		55 900	42	235	55 623		55 623	51 396
						191	191	156
	1 304 418	5 701 615	1 091 899		4 609 716		4 609 716	4 295 046
77 421	1 310 448	19 092 566	1 171 312	1 910	17 919 344	1 958	17 921 302	17 191 221
77 421	**1 310 448**	**19 092 566**	**1 171 312**	**1 910**	**17 919 344**	**1 958**	**17 921 302**	**17 191 221**
1 764		82 838	6 452	2 150	74 236		74 236	73 685
		10			10		10	10
						1 738	1 738	1 304
(150)		401 453	1 788		399 665		399 665	390 221
		2 110	2		2 108		2 108	2 113
1 129		25 071	824	339	23 908		23 908	22 434
						514	514	466
2 743		511 482	9 066	2 489	499 927	2 252	502 179	490 233
1 379		134 179	10 934	11 065	112 180		112 180	110 521
	176	186			186		186	136
						3 669	3 669	3 192
(2 016)		15 410			15 410		15 410	15 884
(25 777)		426 421	2 142	138 070	286 209		286 209	228 151
		76 799	21 527		55 272		55 272	63 496
						843	843	647
			62 704		(62 704)		(62 704)	
62 379		6 783 519	1		6 783 518		6 783 518	6 482 052
(32 786)		3 338 377	14 944		3 323 433		3 323 433	3 078 114
	64 950	629 149	40 481		588 668		588 668	566 480
3 179	65 126	11 404 040	152 733	149 135	11 102 172	4 512	11 106 684	10 548 673

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: EDUCATION AND CULTURE (cont'd)							
Portfolio: Relations avec les citoyens et Immigration							
Immigration, Integration and Regionalization	2-144	111 454			6 740		
Permanent		19				1	
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		111 473			6 740	1	
Portfolio: Tourisme, Loisir et Sport							
Development of Recreation and Sport	2-194	67 203					
Not requiring appropriations							
Total for the portfolio		67 203					
TOTAL FOR THE MISSION		**12 019 671**	**3 458**		**6 740**	**22**	
MISSION: ECONOMY AND ENVIRONMENT							
Portfolio: Affaires municipales et Métropole							
Greater Montréal Promotion and Development	2-16	119 689					
Permanent		1 429					
Upgrading Infrastructure and Urban Renewal	2-16	608 326					
Housing	2-20	254 700					
Total for the portfolio		984 144					
Portfolio: Agriculture, Pêcheries et Alimentation							
Training, Research and Technological Development	2-28	36 519	876				
Financière agricole du Québec	2-28	305 000					
Permanent							
Not requiring appropriations							
Assistance for Agri-food Businesses	2-28	175 566			43		
Regulatory Support	2-28	55 657	893		682		
Permanents						7	
Not requiring appropriations							
Internal Management and Support	2-30	68 214					
Permanent		78				31	
Not requiring appropriations							
Negative adjustment of provisions							
Fisheries and Aquaculture Development	2-30	22 946	271				
Total for the portfolio		663 980	2 040		725	38	
Portfolio: Conseil exécutif							
Development of Québec's Capital	2-48	40 209					
Permanent		671					
Not requiring appropriations							
Total for the portfolio		40 880					
Portfolio: Emploi, Solidarité sociale							
Employment Assistance Measures	2-72	962 610	74				
Total for the portfolio		962 610	74				

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[1] The increase is due primarily to the balancing subsidy granted to the Régie des installations olympiques and to the expansion of the Palais des congrès de Montréal.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2003	EXPENDITURE 2002
+,(-)	+	=	(-)	(-)	=	+	=	
6 504		124 698	1	2 175	122 522		122 522	117 960
	215	235			235		235	100
						2 933	2 933	2 622
			28		(28)		(28)	
6 504	215	124 933	29	2 175	122 729	2 933	125 662	120 682
658		67 861		263	67 598		67 598	73 105
						60	60	30
658		67 861		263	67 598	60	67 658	73 135
13 084	**65 341**	**12 108 316**	**161 828**	**154 062**	**11 792 426**	**9 757**	**11 802 183**	**11 232 723**
9 537		129 226	1	4 604	124 621		124 621	104 523
		1 429			1 429		1 429	1 429
(35 126)		573 200	154		573 046		573 046	595 542
143		254 843	336		254 507		254 507	249 190
(25 446)		958 698	491	4 604	953 603		953 603	950 684
		37 395	268	549	36 578		36 578	35 470
		305 000			305 000		305 000	305 000
5 159		180 768	9 861	682	170 225		170 225	186 630
138		57 370	2 241	2 199	52 930		52 930	44 073
		7	7					
						511	511	455
966		69 180	4 969	16 994	47 217		47 217	47 515
	1 829	1 938	31		1 907		1 907	1 233
						5 633	5 633	7 634
			1 632		(1 632)		(1 632)	
3 230		26 447	1 604	2 021	22 822		22 822	23 274
9 493	1 829	678 105	20 613	22 445	635 047	6 144	641 191	651 284
(1 116)		39 093	59	2 232	36 802		36 802	34 428
	2	673			673		673	561
						7	7	
(1 116)	2	39 766	59	2 232	37 475	7	37 482	34 989
7 931		970 615	1		970 614		970 614	963 486
7 931		970 615	1		970 614		970 614	963 486

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Environnement							
Environmental Protection	2-82	182 083	2 500		922		
Permanent		36				68	
Not requiring appropriations							
Bureau d'audiences publiques sur l'environnement	2-82	4 509					
Not requiring appropriations							
Total for the portfolio		186 628	2 500		922	68	
Portfolio: Faune et Parcs							
Société de la faune et des parcs du Québec	2-96	109 571					
Permanent		75				95	
Not requiring appropriations							
Total for the portfolio		109 646				95	
Portfolio: Finances, Économie et Recherche							
Economic Development Assistance	2-110	196 103	175				
Private Investment and Job Creation Promotion Fund	2-110	248 390					
Total for the portfolio		444 493	175				
Portfolio: Industrie et Commerce							
Financial and Technical Support for Businesses and Market Development	2-118	143 587					
Permanent		10					
Not requiring appropriations							
Québec Student Placement	2-118	5 200					
Total for the portfolio		148 797					
Portfolio: Recherche, Science et Technologie							
Assistance Measures for Research, Science, Technology and Innovation	2-132	223 223					
Total for the portfolio		223 223					
Portfolio: Régions							
Support Measures for Local and Regional Development	2-138	219 592					
Permanent		7 159					
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		226 751					

2 The increase (11 500) is due primarily to the new rural pact program.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2003 *	EXPENDITURE 2002
+,(-)	+	=	(-)	(-)	=	+	=	
16 846		202 351	4 506	31 582	166 263		166 263	162 941
212	16	332	93		239		239	314
						6 419	6 419	11 793
1 876		6 385		79	6 306		6 306	4 768
						63	63	48
18 934	16	209 068	4 599	31 661	172 808	6 482	179 290	179 864
9 699		119 270	1 576	5 034	112 660		112 660	115 499
	15	185	104		81		81	56
						7 563	7 563	6 913
9 699	15	119 455	1 680	5 034	112 741	7 563	120 304	122 468
197 054		393 332	37 968		355 364		355 364	335 770
(247 900)		490	490					413
(50 846)		393 822	38 458		355 364		355 364	336 183
57 016		200 603	1	4 181	196 421		196 421	204 120
	55	65			65		65	1 038
						1 465	1 465	1 421
(5 200)								
51 816	55	200 668	1	4 181	196 486	1 465	197 951	206 579
4 170		227 393			227 393		227 393	210 654
4 170		227 393			227 393		227 393	210 654
(37 593)		181 999	1 764	26 054	154 181		154 181 [2]	127 353
	1 784	8 943			8 943		8 943	9 766
						547	547	516
			6 285		(6 285)		(6 285)	-
(37 593)	1 784	190 942	8 049	26 054	156 839	547	157 386	137 635

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Relations internationales							
International Affairs	2-152	107 743					
Permanent		110					
Not requiring appropriations							
Total for the portfolio		107 853					
Portfolio: Ressources naturelles							
Land Inventory and Management	2-160	28 993	936				
Permanent						17	
Not requiring appropriations							
Inventory and Management of Forest Heritage	2-160	124 477	12				
Permanent		5 020				44	
Not requiring appropriations							
Energy Development	2-160	45 049	201				
Permanent							
Not requiring appropriations							
Mineral Resources Management and Development	2-162	36 554					
Permanents						3	
Not requiring appropriations							
Management and Administrative Support	2-162	44 472					
Permanent		19				2	
Not requiring appropriations							
Total for the portfolio		284 584	1 149			66	
Portfolio: Tourisme, Loisir et Sport							
Promotion and Development of Tourism	2-194	61 444					
Permanent		10					
Total for the portfolio		61 454					
Portfolio: Transports							
Transportation Infrastructures	2-202	902 890					65 000
Permanent						2 645	
Not requiring appropriations							
Transportation Systems	2-202	298 563					
Not requiring appropriations							
Administration and Corporate Services	2-204	94 758	2 405				
Permanent		19					
Not requiring appropriations							
Total for the portfolio		1 296 230	2 405			2 645	65 000
TOTAL FOR THE MISSION		**5 741 273**	**8 343**		**1 647**	**2 912**	**65 000**

3 The increase is due primarily to the upturn in Road Network Conservation and Improvement Fund (FCARR) activities.

4 The decrease is due primarily to payments for paratransit, for which additional assistance was paid in 2001-2002.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE		
							2003	*	2002
+,(-)	+	=	(-)	(-)	=	+	=		
4 042		111 785	2 477	2 143	107 165		107 165		109 045
	596	706		5	701		701		919
						1 234	1 234		1 041
4 042	596	112 491	2 477	2 148	107 866	1 234	109 100		111 005
(3 600)		26 329	4	2 896	23 429		23 429		25 878
		17	17						
						2 079	2 079		2 453
53 275		177 764	1	1 432	176 331		176 331		161 790
	8 701	13 765	64	25	13 676		13 676		7 430
						4 058	4 058		5 331
1 324		46 574		745	45 829		45 829		44 098
									216
						722	722		933
6 637		43 191	713	2 691	39 787		39 787		47 164
		3	3						
						1 780	1 780		1 625
(2 083)		42 389	130	5 800	36 459		36 459		42 826
	1 760	1 781	2		1 779		1 779		163
						2 490	2 490		2 051
55 553	10 461	351 813	934	13 589	337 290	11 129	348 419		341 958
29 916		91 360			91 360		91 360		86 426
		10			10		10		10
29 916		91 370			91 370		91 370		86 436
15 116		983 006	6 381	23 670	952 955		952 955	3	868 739
		2 645	2 645						
						102 886	102 886		102 265
(11 390)		287 173	1 427	1 629	284 117		284 117	4	354 954
						614	614		466
(40)		97 123	6 526	7 068	83 529		83 529		76 780
	117	136			136		136		13
						10 099	10 099		8 987
3 686	117	1 370 083	16 979	32 367	1 320 737	113 599	1 434 336		1 412 204
80 239	**14 875**	**5 914 289**	**94 341**	**144 315**	**5 675 633**	**148 170**	**5 823 803**		**5 745 429**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES							
Portfolio: Emploi, Solidarité sociale							
Financial Assistance Measures	2-72	2 501 194	4 966	287 000			158 000
Permanent		9 300					
Management Support	2-74	198 484	3 975		2 059		
Permanent		19					
Not requiring appropriations							
Total for the portfolio		2 708 997	8 941	287 000	2 059		158 000
Portfolio: Famille, Enfance et Condition féminine							
Planning, Research and Administration	2-88	43 166	1 185				
Permanent		9					
Not requiring appropriations							
Family and Child Services	2-88	1 124 911		85 000			
Permanent		100					
Family Benefits	2-88	548 170		45 400			
Permanent		2 375					
Advisory Bodies	2-90	3 695					
Not requiring appropriations							
Total for the portfolio		1 722 426	1 185	130 400			
Portfolio: Justice							
Assistance to Persons Brought before the Courts	2-126	115 197					
Permanent		40 377					
Total for the portfolio		155 574					
TOTAL FOR THE MISSION		**4 586 997**	**10 126**	**417 400**	**2 059**		**158 000**
MISSION: ADMINISTRATION AND JUSTICE							
Portfolio: Assemblée nationale							
Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles	2-4						
Permanent		15 901					1 686
Not requiring appropriations							
Secrétariat général adjoint aux affaires administratives	2-4						
Permanent		37 323					(446)
Not requiring appropriations							
Statutory Support Services for Parliamentarians	2-4						
Permanent		43 851					84
Total for the portfolio		97 075					1 324

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5 The increase is due to the development of new daycare spots and to wage adjustments for daycare centre staff.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2003 *	2002
+,(-)	+	=	(-)	(-)	=	+	=	
41 942		2 993 102		104	2 992 998		2 992 998	2 902 486
		9 300	6 854		2 446		2 446	8 948
(6 709)		197 809	6 476	1	191 332		191 332	198 004
	77	96			96		96	62
						326	326	547
35 233	77	3 200 307	13 330	105	3 186 872	326	3 187 198	3 110 047
1 570		45 921	3 253	2 007	40 661		40 661	37 350
	1	10			10		10	11
						1 917	1 917	1 927
		1 209 911	39 432		1 170 479		1 170 479	1 033 586
	140	240			240		240	50
		593 570	26 279		567 291		567 291	605 949
	1 249	3 624			3 624		3 624	3 038
		3 695	59	13	3 623		3 623	3 447
						3	3	
1 570	1 390	1 856 971	69 023	2 020	1 785 928	1 920	1 787 848	1 685 358
5 388		120 585			120 585		120 585	120 320
	16 893	57 270			57 270		57 270	47 892
5 388	16 893	177 855			177 855		177 855	168 212
42 191	**18 360**	**5 235 133**	**82 353**	**2 125**	**5 150 655**	**2 246**	**5 152 901**	**4 963 617**
48		17 635	482	569	16 584		16 584	14 554
						7	7	
(48)		36 829	391	8 906	27 532		27 532	26 264
						5 122	5 122	4 453
		43 935	694	9	43 232		43 232	42 790
		98 399	1 567	9 484	87 348	5 129	92 477	88 061

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Personnes désignées par l'Assemblée nationale							
The Public Protector	2-10	7 761					
Permanent		250					
Not requiring appropriations							
The Auditor General	2-10	17 246					
Not requiring appropriations							
Administration of the Electoral System	2-10						
Permanent		22 663					
Not requiring appropriations							
Total for the portfolio		47 920					
Portfolio: Affaires municipales et Métropole							
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-18	478 166					
Permanent							311
General Administration	2-18	49 303	1 412				
Permanent		19					
Not requiring appropriations							
Commission municipale du Québec	2-20	3 090					
Not requiring appropriations							
Régie du logement	2-20	13 972			1 055		
Not requiring appropriations							
Total for the portfolio		544 550	1 412		1 055		311
Portfolio: Conseil du trésor, Administration et Fonction publique							
Secretariat of the Conseil du trésor	2-36	63 344	1 681		104		
Permanent		10					
Not requiring appropriations							
Government Operations	2-36	74 925					
Commission de la fonction publique	2-38	2 691	76				
Not requiring appropriations							
Retirement and Insurance Plans	2-38	4 389					
Permanent		303 772					
Contingency Fund	2-40	404 000					
Total for the portfolio		853 131	1 757		104		

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6 The increase is due primarily to a 50 000 expenditure following the creation of a provision for a decline in value of assets.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2003 *	2002
+,(-)	+	=	(-)	(-)	=	+	=	
13		7 774	367	143	7 264		7 264	6 876
		250	43		207		207	153
						131	131	104
1 549		18 795		2 007	16 788		16 788	15 273
						376	376	331
	15 818	38 481	1 164	882	36 435		36 435	25 141
						1 503	1 503	2 046
1 562	15 818	65 300	1 574	3 032	60 694	2 010	62 704	49 924
77 294		555 460			555 460		555 460	567 993
		311	294		17		17	22
(562)		50 153	4 949	3 503	41 701		41 701	42 243
		19	9		10		10	9
						2 748	2 748	1 488
149		3 239	2	9	3 228		3 228	3 002
						52	52	50
(69)		14 958	26	174	14 758		14 758	13 462
						127	127	231
76 812		624 140	5 280	3 686	615 174	2 927	618 101	628 500
(7 939)		57 190	1 896	254	55 040		55 040	48 293
		10	1		9		9	10
						40	40	141
69 333		144 258	(176 900)	177 000	144 158		144 158	102 411
2		2 769	193	11	2 565		2 565	2 268
						33	33	19
		4 389	1 339		3 050		3 050	2 426
	37 588	341 360	31 560		309 800		309 800	309 449
(404 000)								
(342 604)	37 588	549 976	(141 911)	177 265	514 622	73	514 695	465 017

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Conseil exécutif							
Lieutenant-Governor's Office	2-46	1 221					
Support Services for the Prime Minister and the Conseil exécutif	2-46	66 407					
Permanent		1 076				19	
Not requiring appropriations							
Canadian Intergovernmental Affairs	2-46	11 416					
Permanent		10					
Not requiring appropriations							
Native Affairs	2-48	51 093					
Permanent							
Not requiring appropriations							
Youth	2-48	8 784	172				
Not requiring appropriations							
Total for the portfolio		140 007	172			19	
Portfolio: Famille, Enfance et Condition féminine							
Status of Women	2-90	7 140	112				
Not requiring appropriations							
Total for the portfolio		7 140	112				
Portefeuille: Finances, Économie et Recherche							
Economic and Fiscal Policies	2-106	35 353	624				
Permanent							
Not requiring appropriations							
Financial Policies and Operations	2-106	10 025	276				
Permanent		10 252					
Not requiring appropriations							
Comptroller of Finance, and Government Accounting	2-106	18 781	545				
Not requiring appropriations							
Internal Management and Support	2-108	27 239	716				
Permanent		10				4	
Not requiring appropriations							
The Inspector General of Financial Institutions	2-108	26 910	712				
Permanent							
Not requiring appropriations							
Provision for initiatives concerning revenues	2-112	57 875					
Total for the portfolio		186 445	2 873			4	

7 The increase results from new agreements with Native communities.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE		
							2003	*	2002
+,(-)	+	=	(-)	(-)	=	+	=		
		1 221	76		1 145		1 145		1 141
(26 919)		39 488	955	517	38 016		38 016		32 070
	1 297	2 392	19		2 373		2 373		2 011
						870	870		669
344		11 760	315	30	11 415		11 415		10 278
	58	68			68		68		89
						255	255		143
531		51 624		46	51 578		51 578	7	18 795
	1	1			1		1		3
						50	50		55
1 115		10 071	656	13	9 402		9 402		8 757
						34	34		18
(24 929)	1 356	116 625	2 021	606	113 998	1 209	115 207		74 029
156		7 408	158	34	7 216		7 216		6 925
						67	67		46
156		7 408	158	34	7 216	67	7 283		6 971
1 790		37 767	5 156	148	32 463		32 463		27 367
	20	20			20		20		1 308
						52	52		43
		10 301	2 201	247	7 853		7 853		7 537
		10 252	517		9 735		9 735		8 112
						523	523		523
(73)		19 253	5 679	233	13 341		13 341		14 341
						651	651		700
584		28 539	5 765	494	22 280		22 280		21 643
		14	4		10		10		10
						1 188	1 188		1 100
22		27 644	4 806	413	22 425		22 425		21 101
	8	8			8		8		3
						1 531	1 531		1 377
(38 632)		19 243	19 243						
(36 309)	28	153 041	43 371	1 535	108 135	3 945	112 080		105 165

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Justice							
Judicial Activity	2-124	24 696					
Permanent		45 143					
Administration of Justice	2-124	273 989	1 000				
Permanent		12 676				134	
Not requiring appropriations							
Administrative Justice	2-126	9 600	15				
Total for the portfolio		366 104	1 015			134	
Portefeuille: Recherche, Science et Technologie							
Administrative Support for Research, Science, Technology and Innovation	2-132	23 357					
Permanent							
Not requiring appropriations							
Total for the portfolio		23 357					
Portfolio: Relations avec les citoyens et Immigration							
Civic Relations, Citizen Relations and Management of Identify	2-144	23 870					22 000
Permanent		468					
Not requiring appropriations							
Advisory and Protection Organizations Reporting to the Minister	2-146	26 388					
Not requiring appropriations							
Public Curator	2-146	41 708	1 067				
Permanent							4 960
Not requiring appropriations							
Total for the portfolio		92 434	1 067				26 960
Portfolio: Revenu							
Tax Administration	2-170	457 987	8 056				
Permanent		196 383				38	
Not requiring appropriations							
Total for the portfolio		654 370	8 056			38	

8 The increase (16 800) is due to the national reconciliation program with the orphans of Duplessis.

9 The increase is due primarily to the addition of staff in order to eliminate moonlighting and to the increase in various operating costs.

10 The increase is due to a rise in expenditures related to the provision for doubtful accounts.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE		
							2003	*	2002
+,(-)	+	=	(-)	(-)	=	+	=		
549		25 245	138	2 145	22 962		22 962		22 080
	919	46 062	496	5	45 561		45 561		43 200
12 282		287 271	2 201	18 872	266 198		266 198		250 441
	11	12 821	1 126		11 695		11 695		11 520
						8 083	8 083		3 825
9		9 624	106	10	9 508		9 508		9 700
12 840	930	381 023	4 067	21 032	355 924	8 083	364 007		340 766
405		23 762	4 507	119	19 136		19 136		19 026
									8
						368	368		393
405		23 762	4 507	119	19 136	368	19 504		19 427
912		46 782	1 531	134	45 117		45 117	[8]	27 704
	331	799			799		799		1 339
						368	368		383
6 815		33 203		6 359	26 844		26 844		25 526
						264	264		206
15		42 790	5 696	4 094	33 000		33 000		32 199
(212)	280	5 028			5 028		5 028		2 724
						1 920	1 920		1 937
7 530	611	128 602	7 227	10 587	110 788	2 552	113 340		92 018
12 566		478 609	13 468	1 685	463 456		463 456	[9]	422 910
	123 614	320 035	6 147	37	313 851		313 851	[10]	188 997
						1 224	1 224		1 027
12 566	123 614	798 644	19 615	1 722	777 307	1 224	778 531		612 934

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Program details page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS AND SPECIAL WARRANT		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Sécurité publique							
Security, Prevention and Internal Management	2-186	363 767					
Permanent		6 384				57	
Not requiring appropriations							
Sûreté du Québec	2-186	394 013					
Permanent						4 017	
Not requiring appropriations							
Organizations Reporting to the Minister	2-188	26 255					
Permanent		4					
Total for the portfolio		790 423				4 074	
Portfolio: Travail							
Labour	2-210	58 602	316				
Permanent		2 473					
Not requiring appropriations							
Total for the portfolio		61 075	316				
TOTAL FOR THE MISSION		**3 864 031**	**16 780**		**1 159**	**4 269**	**28 595**
MISSION: DEBT SERVICE							
Portefeuille: Finances, Économie et Recherche							
Debt Service and Interest on the Retirement Plans Account	2-108						
Permanent		6 497 000					
Total for the portfolio		6 497 000					
TOTAL FOR THE MISSION		**6 497 000**					
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS		**50 159 669**	**38 707**	**417 400**	**11 605**	**7 203**	**505 595**
Voted		35 190 883	38 707	417 400	11 605		370 000
Permanent		14 968 786				7 203	135 595
Not requiring appropriations							
Negative adjustment of provisions							

11 The increase is due primarily to the increase in staff resulting from municipal amalgamation.

12 The decrease (16 000) is due to the termination of the agreement between the Commission de la santé et de la sécurité du travail and the Ministère du Travail concerning certain inspection services.

13 Including 3 887 959 (2002: 3 970 021) for direct debt service and 2 647 790 (2002: 2 716 523) for interest on the pension plans account.

14 Not included in budgetary estimates.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE		
							2003	*	2002
+,(-)	+	=	(-)	(-)	=	+	=		
28 562		392 329	8	4 587	387 734		387 734		372 350
	7 691	14 132	82	51	13 999		13 999		8 337
						6 558	6 558		3 803
37 536		431 549	391	9 688	421 470		421 470	[11]	378 397
	2 321	6 338		4 017	2 321		2 321		487
						11 075	11 075		9 425
3 047		29 302		1 021	28 281		28 281		27 150
		4	4						
69 145	10 012	873 654	485	19 364	853 805	17 633	871 438		799 949
9 891		68 809	200	4 254	64 355		64 355	[12]	83 261
	524	2 997		21	2 976		2 976		2 417
						2 434	2 434		2 038
9 891	524	71 806	200	4 275	67 331	2 434	69 765		87 716
(212 935)	**190 481**	**3 892 380**	**(51 839)**	**252 741**	**3 691 478**	**47 654**	**3 739 132**		**3 370 477**
	58 959	6 555 959	20 210		6 535 749		6 535 749	[13]	6 686 544
	58 959	6 555 959	20 210		6 535 749		6 535 749		6 686 544
	58 959	**6 555 959**	**20 210**		**6 535 749**		**6 535 749**		**6 686 544**
	1 658 464 [14]	**52 798 643**	**1 478 205**	**555 153**	**50 765 285**	**209 785**	**50 975 070**		**49 190 011**
		36 028 595	(84 054)	540 626	35 572 023		35 572 023		33 973 761
	1 658 464	16 770 048	1 491 580	14 527	15 263 941		15 263 941		15 013 340
						209 785	209 785		202 910
			70 679		(70 679)		(70 679)		

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure **	Remuneration *
ASSEMBLÉE NATIONALE			
Assemblée nationale	87 604	86 528	66 201
The Lobbyists Commissioner	1 305	820	403
	88 909	87 348	66 604
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE			
Chief Electoral Officer - Commission de la représentation	37 384	36 435	22 173
Public Protector	7 823	7 471	5 776
Auditor General	16 788	16 788	13 065
	61 995	60 694	41 014
AFFAIRES MUNICIPALES ET MÉTROPOLE			
Ministère des Affaires municipales et de la Métropole	1 553 145	1 550 791	30 421
Commission municipale du Québec	3 229	3 228	2 559
Régie du logement	14 783	14 758	11 668
	1 571 157	1 568 777	44 648
AGRICULTURE, PÊCHERIES ET ALIMENTATION			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	639 656	623 230	113 022
Commission de protection du territoire agricole du Québec	8 401	8 401	6 730
Régie des marchés agricoles et alimentaires du Québec	3 427	3 416	2 721
	651 484	635 047	122 473
CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE			
Conseil du trésor, Administration et Fonction publique	546 854	512 057	380 317
Commission de la fonction publique	2 751	2 565	2 143
	549 605	514 622	382 460
CONSEIL EXÉCUTIF			
Ministère du Conseil exécutif	152 288	150 562	35 574
Conseil permanent de la jeunesse	919	911	536
	153 207	151 473	36 110
CULTURE ET COMMUNICATIONS			
Ministère de la Culture et des Communications	483 284	478 480	48 159
Commission de toponymie	1 262	1 262	1 009
Commission des biens culturels du Québec	578	578	298
Conseil supérieur de la langue française	1 881	1 814	1 032
Office québécois de la langue française	18 318	17 793	13 296
	505 323	499 927	63 794

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* Excluding depreciation of fixed assets, which does not require appropriations.

** Depreciation expenditure is included in the "Operating" supercategory.

Operating * +	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
20 188		139			5 122	91 650
417					7	827
20 605		139			5 129	92 477
11 777		2 485			1 503	37 938
1 695					131	7 602
3 723					376	17 164
17 195		2 485			2 010	62 704
11 507	2 999	1 503 904	1 960		2 748	1 553 539
669					52	3 280
3 090					127	14 885
15 266	2 999	1 503 904	1 960		2 927	1 571 704
40 613	806	468 789			5 633	628 863
1 671					511	8 912
695						3 416
42 979	806	468 789			6 144	641 191
16 601		46 627	68 512		40	512 097
422					33	2 598
17 023		46 627	68 512		73	514 695
24 485	662	88 913	928		1 216	151 778
375						911
24 860	662	88 913	928		1 216	152 689
27 414	797	402 110			1 756	480 236
253						1 262
280						578
772		10			27	1 841
3 948		549			469	18 262
32 667	797	402 669			2 252	502 179

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *¤	Remuneration +
ÉDUCATION			
Ministère de l'Éducation	11 240 688	11 097 955	82 389
Commission consultative de l'enseignement privé	100	99	71
Commission d'évaluation de l'enseignement collégial	1 972	1 906	1 294
Conseil supérieur de l'éducation	2 257	2 212	1 633
	11 245 017	11 102 172	85 387
EMPLOI, SOLIDARITÉ SOCIALE	4 170 419	4 157 486	188 467
ENVIRONNEMENT			
Ministère de l'Environnement	169 633	166 502	101 654
Bureau d'audiences publiques sur l'environnement	6 306	6 306	3 840
	175 939	172 808	105 494
FAMILLE, ENFANCE ET CONDITION FÉMININE			
Ministère de la Famille et de l'Enfance	1 853 524	1 787 171	27 385
Conseil de la famille et de l'enfance	986	960	685
Conseil des aînés	605	595	436
Conseil du statut de la femme	4 423	4 418	3 232
	1 859 538	1 793 144	31 738
FAUNE ET PARCS			
Société de la faune et des parcs du Québec	112 845	112 741	58 588
FINANCES, ÉCONOMIE ET RECHERCHE			
Ministère des Finances, de l'Économie et de la Recherche	6 710 708	6 639 176	42 694
Investissement Québec	358 976	337 639	
Inspector General of Financial Institutions	23 797	22 433	15 876
	7 093 481	6 999 248	58 570
INDUSTRIE ET COMMERCE	196 486	196 486	44 507
JUSTICE			
Ministère de la Justice	468 039	464 843	154 265
Comité de la rémunération des juges de la Cour du Québec et des cours municipales	200		
Conseil de la justice administrative	509	413	148
Conseil de la magistrature	2 159	2 159	282
Tribunal des droits de la personne	66 719	66 364	61 397
	537 626	533 779	216 092

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
39 505	(7 432)	10 983 493			4 450	11 102 405
28						99
612					39	1 945
579					23	2 235
40 724	(7 432)	10 983 493			4 512	11 106 684
117 004	2 446	2 784 822	1 064 747		326	4 157 812
48 348		16 500			6 419	172 921
2 466					63	6 369
50 814		16 500			6 482	179 290
13 533	3 864	1 742 389			1 933	1 789 104
267		8				960
158		1			3	598
1 186					51	4 469
15 144	3 864	1 742 398			1 987	1 795 131
34 074	66	20 013			7 563	120 304
26 891		32 892	950	6 535 749	2 414	6 641 590
	207 398	130 241				337 639
6 549	8				1 531	23 964
33 440	207 406	163 133	950	6 535 749	3 945	7 003 193
34 505	55	117 419			1 465	197 951
119 330	8 146	181 194	1 908		8 083	472 926
265						413
1 877						2 159
4 967						66 364
126 439	8 146	181 194	1 908		8 083	541 862

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
RECHERCHE, SCIENCE ET TECHNOLOGIE			
Ministère de la Recherche, de la Science et de la Technologie	247 378	243 286	11 419
Agence d'évaluation des technologies et des modes d'intervention en santé	1 138	1 131	419
Conseil de la science et de la technologie	2 118	2 112	1 217
	250 634	246 529	13 055
RÉGIONS	163 464	156 839	14 059
RELATIONS AVEC LES CITOYENS ET IMMIGRATION			
Ministère des Relations avec les citoyens et de l'Immigration	170 180	168 645	78 152
Commission d'accès à l'information	4 322	4 322	3 465
Commission des droits de la personne et des droits de la jeunesse	13 102	13 102	10 104
Conseil des relations interculturelles	705	705	495
Curateur public	39 518	38 028	27 736
Office de la protection du consommateur	8 715	8 715	6 110
	236 542	233 517	126 062
RELATIONS INTERNATIONALES	110 342	107 866	53 432
RESSOURCES NATURELLES	337 339	337 290	77 709
REVENU	796 888	777 307	266 366
SANTÉ ET SERVICES SOCIAUX			
Ministère de la Santé et des Services sociaux	13 328 943	13 249 572	48 081
Conseil de la santé et du bien-être	1 038	1 038	594
Conseil médical du Québec	496	496	266
Office des personnes handicapées du Québec	55 666	55 623	7 722
Protecteur des usagers en matière de santé et de services sociaux	2 899	2 899	1 802
Régie de l'assurance maladie du Québec	5 701 615	4 609 716	
	19 090 657	17 919 344	58 465

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
4 474		227 393			368	243 654
712						1 131
895						2 112
6 081		227 393			368	246 897
8 694	2 357	116 445	15 284		547	157 386
42 888	(28)	47 423	210		3 301	171 946
857					67	4 389
2 998					36	13 138
210					7	712
10 279	13				1 920	39 948
2 110		495			154	8 869
59 342	(15)	47 918	210		5 485	239 002
22 182		21 929	10 323		1 234	109 100
64 476	1 513	36 539	157 053		11 129	348 419
118 868	278 100	124	113 849		1 224	778 531
57 975	(30)	13 143 546			1 767	13 251 339
344		100				1 038
230						496
2 031		45 870			191	55 814
1 097						2 899
		4 609 716				4 609 716
61 677	(30)	17 799 232			1 958	17 921 302

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *¤	Remuneration +
SÉCURITÉ PUBLIQUE			
Ministère de la Sécurité publique	825 548	825 524	403 046
Bureau du coroner	7 312	7 312	3 784
Comité de déontologie policière	1 820	1 820	1 258
Commissaire à la déontologie policière	2 930	2 930	2 321
Commission québécoise des libérations conditionnelles	2 823	2 823	1 950
Régie des alcools, des courses et des jeux	13 401	13 396	9 482
	853 834	853 805	421 841
TOURISME, LOISIR ET SPORT	158 968	158 968	3 648
TRANSPORTS			
Ministère des Transports	1 318 695	1 309 425	190 756
Commission des transports du Québec	11 484	11 312	8 108
	1 330 179	1 320 737	198 864
TRAVAIL			
Ministère du Travail	28 903	28 903	15 728
Commission de l'équité salariale	4 976	4 976	3 201
Conseil consultatif du travail et de la main-d'oeuvre	502	501	368
Conseil des services essentiels	2 643	2 643	1 935
Régie du bâtiment du Québec	30 461	30 308	22 304
	67 485	67 331	43 536
TOTAL FOR THE GOVERNMENT	**52 369 363**	**50 765 285**	**2 822 983**

For details by category, see section 2, by portfolio.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
211 240	10	38 960	172 268		17 633	843 157
3 528						7 312
562						1 820
60[illegible]						2 930
8[illegible]						2 823
3 664		250				13 396
220 476	10	39 210	172 268		17 633	871 438
2 535		76 415	76 370		60	159 028
322 632	117	389 966	405 954		112 985	1 422 410
3 204					614	11 926
325 836	117	389 966	405 954		113 599	1 434 336
5 719		7 456			753	29 656
1 775					105	5 081
133					12	513
708					65	2 708
7 591	323	90			1 499	31 807
15 926	323	7 546			2 434	69 765
1 528 832	**502 190**	**37 285 215**	**2 090 316**	**6 535 749**	**209 785**	**50 975 070**

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2003

(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises		
Health and social services institutions	8 685 063	2 930 002
School boards and educational institutions	8 086 995	1 204 070
Municipalities and municipal bodies		
Non-profit organizations	90 726	48 576
Individuals:		
Income security		
Health insurance	3 322 651	
Other	48 802	
Government enterprises and agencies	342 199	220 549
	20 576 436	**4 403 197**

BREAKDOWN:

		Remuneration	Operating
1	Assemblée nationale		
2	Personnes désignées par l'Assemblée nationale		
3	Affaires municipales et Métropole	28 786	30 164
4	Agriculture, Pêcheries et Alimentation	38 336	11 302
5	Conseil du trésor, Administration et Fonction publique	45 483	
6	Conseil exécutif	2	
7	Culture et Communications	67 286	72 891
8	Éducation	8 054 054	1 205 926
9	Emploi, Solidarité sociale	6 938	2 629
10	Environnement		
11	Famille, Enfance et Condition féminine		23 908
12	Faune et Parcs		
13	Finances, Économie et Recherche	34 278	8 751
14	Industrie et Commerce		
15	Justice	111 664	17 061
16	Recherche, Science et Technologie	3 277	6 417
17	Régions		
18	Relations avec les citoyens et Immigration		
19	Relations internationales		
20	Ressources naturelles	1 903	910
21	Revenu		
22	Santé et Services sociaux	12 180 776	3 019 992
23	Sécurité publique		
24	Tourisme, Loisir et Sport	3 652	3 246
25	Transports		
26	Travail	1	
		20 576 436	**4 403 197**

Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures.

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2003.

Capital		Interest	Support	2003	2002	
Principal	Other					
8 448	27 512	4 374	951 297	991 631	1 033 067	
231 219	16 453	266 920	168 943	12 298 600	11 999 864	
386 194	15 451	592 108	457 435	10 742 253	10 213 438	
306 038	34 774	437 098	762 241	1 540 151	1 668 704	
31 558	15 916	55 748	1 897 129	2 139 653	1 960 562	
			2 771 249	2 771 249	2 692 135	
			1 450 409	4 773 060	4 436 329	
301	19 439		1 053 500	1 122 042	1 132 875	
31 507	21 827	31 295	259 199	906 576	718 667	
995 265	**151 372**	**1 387 543**	**9 771 402**	**37 285 215**	**35 855 641**	
			139	139	128	1
			2 485	2 485	2 817	2
244 233	18 880	420 784	761 057	1 503 904	1 515 130	3
	10 921		408 230	468 789	480 827	4
	921		223	46 627	17 362	5
			88 911	88 913	55 492	6
43 933	5 468	41 570	171 521	402 669	392 246	7
374 332	17 420	582 136	749 625	10 983 493	10 380 508	8
	295		2 774 960	2 784 822	2 705 341	9
	1 478	381	14 641	16 500	26 455	10
	6 674		1 711 816	1 742 398	1 644 127	11
			20 013	20 013	32 618	12
			120 104	163 133	202 448	13
		156	117 263	117 419	120 248	14
	556		51 913	181 194	173 317	15
	64	35	217 600	227 393	210 654	16
	17 043		99 402	116 445	97 031	17
			47 918	47 918	31 032	18
			21 929	21 929	21 279	19
	2 141	575	31 010	36 539	45 525	20
			124	124	124	21
231 171	34 193	266 862	2 066 238	17 799 232	17 076 200	22
	96		39 114	39 210	39 671	23
6 266	1 075	3 570	58 606	76 415	83 149	24
95 330	34 147	71 474	189 015	389 966	475 535	25
			7 545	7 546	26 377	26
995 265	**151 372**	**1 387 543**	**9 771 402**	**37 285 215**	**35 855 641**	
1 146 637						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Remuneration	Operating	Capital	Interest	Support	2003	[1] 2002
Affaires municipales et Métropole					1 960	1 960	1 960
Conseil du trésor, Administration et Fonction publique	8 023	58 959	1 466	64		68 512	15 141
Conseil exécutif					928	928	928
Emploi, Solidarité sociale	170 497	42 145	34 275	2 392	815 438	1 064 747	1 059 940
Finances, Économie et Recherche		950				950	950
Justice	643	695			570	1 908	350
Régions	343	21			14 920	15 284	15 283
Relations avec les citoyens et Immigration		210				210	1 200
Relations internationales	213	8 620	1 069	421		10 323	10 444
Ressources naturelles	63 406	36 635			57 012	157 053	150 813
Revenu	40 991	39 210	31 718	1 930		113 849	102 203
Sécurité publique	126 146	41 765	4 208	149		172 268	134 623
Tourisme, Loisir et Sport	18 665	27 657	600		29 448	76 370	71 136
Transports	74 460	36 607	160 312	134 575		405 954	308 134
	503 387	**293 474**	**233 648**	**139 531**	**920 276**	**2 090 316**	**1 873 105**

[1] Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2003.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	66 604			66 604	524	67 128
Personnes désignées par l'Assemblée nationale	41 014			41 014	361	41 375
Affaires municipales et Métropole	44 648	28 786		73 434	351	73 785
Agriculture, Pêcheries et Alimentation	122 473	38 336		160 809	1 018	161 827
Conseil du trésor, Administration et Fonction publique	382 460	45 483	8 023	435 966		435 966
Conseil exécutif	36 110	2		36 112		36 112
Culture et Communications	63 794	67 286		131 080	200	131 280
Éducation	85 387	8 054 054		8 139 441	2 981	8 142 422
Emploi, Solidarité sociale	188 467	6 938	170 497	365 902		365 902
Environnement	105 494			105 494	1 657	107 151
Famille, Enfance et Condition féminine	31 738			31 738	411	32 149
Faune et Parcs	58 588			58 588	248	58 836
Finances, Économie et Recherche	58 570	34 278		92 848	47	92 895
Industrie et Commerce	44 507			44 507	699	45 206
Justice	216 092	111 664	643	328 399	3 335	331 734
Recherche, Science et Technologie	13 055	3 277		16 332		16 332
Régions	14 059		343	14 402		14 402
Relations avec les citoyens et Immigration	126 062			126 062	1 240	127 302
Relations internationales	53 432		213	53 645		53 645
Ressources naturelles	77 709	1 903	63 406	143 018	3 072	146 090
Revenu	266 366		40 991	307 357		307 357
Santé et Services sociaux	58 465	12 180 776		12 239 241		12 239 241
Sécurité publique	421 841		126 146	547 987	2 189	550 176
Tourisme, Loisir et Sport	3 648	3 652	18 665	25 965		25 965
Transports	198 864		74 460	273 324	3 449	276 773
Travail	43 536	1		43 537	701	44 238
	2 822 983	**20 576 436**	**503 387**	**23 902 806**	**22 483**	**23 925 289**

SECTION 2

Detail of revenue, appropriations, expenditure and other costs

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SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

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Faune et Parcs........ 2-95
Finances, Économie et Recherche........ 2-102
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Ressources naturelles........ 2-157
Revenu........ 2-168
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ASSEMBLÉE NATIONALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	2 169	1 771
National Assembly shop	357	379
	2 526	2 150
Less: Amounts entered in the National Assembly own-source revenue account	2 526	2 150
Recoveries		
Prior years' expenditures	136	
	136	
Total own-source revenue	136	
Total revenue	**136**	

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-22

SECRETARIAT GENERAL ET SECRETARIAT GENERAL ADJOINT AUX AFFAIRES PARLEMENTAIRES ET INSTITUTIONNELLES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Parliamentary affairs					
Permanent [1]	7 215		560	6 184	5 430
Not requiring appropriations				7	
2. Institutional affairs					
Permanent [1]	10 420	2	7	10 400	7 278
TOTAL	17 635	2	567	16 591	12 708

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 2
Summary: page 1-22

SECRETARIAT GENERAL ADJOINT AUX AFFAIRES ADMINISTRATIVES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Technical and Administrative support					
Permanent [1]	23 386		8 882	14 174	8 826
2. Resource management support					
Permanent [1]	13 443		24	13 358	11 291
Not requiring appropriations				5 122	
TOTAL	36 829		8 906	32 654	20 117

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 3
Summary: page 1-22

STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Indemnities and Allocations					
Permanent [1]	7 136	7		6 837	
Permanent [2]	15 621			15 621	15 621
2. Members' Staff					
Permanent [1]	18 679	2		18 539	16 229
3. Parties' Research Services					
Permanent [1]	1 515			1 510	1 204
4. Pension Plan of the Members of the National Assembly					
Permanent [2]	984			725	725
TOTAL	43 935	9		43 232	33 779

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1)

[2] Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Permanent	98 399	11	9 473	87 348	66 604
Not requiring appropriations				5 129	
TOTAL	**98 399**	**11**	**9 473**	**92 477**	**66 604** [1]

[1] Including 5 287 for 59 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform Members of Parliament and citizens of the National Assembly's activities, administer the library and provide for protocol and pedagogical activities, as well as inter-parliamentary activities.

754							471
7							
3 018		104					11
3 779		104					482

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services relating to the dissemination of the debates, information technology and the security of individuals and property, along with the management of the buildings and restaurants.

5 348							330
2 067							61
5 122							
12 537							391

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

6 837							292
2 275		35					138
306							5
							259
9 418		35					694

20 605		139					1 567
5 129							
25 734		**139**					**1 567**

ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles			
Jean-Charles-Bonenfant Foundation	104		
Program 3 - Statutory Support Services for Parliamentarians			
Other	50		
Total Appropriations and Expenditures	**154**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
			104		104	104
5		30			35	24
5		**30**	**104**		**139**	**128**

ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	154	139	128
TOTAL FOR THE PORTFOLIO	**154**	**139**	**128**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	209	298
Training, partnership and special events organization		32
Miscellaneous	59	50
	268	380
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		32
	268	348
Interest		
Miscellaneous	5	8
Fines and forfeitures		
Miscellaneous	7	3
Recoveries		
Prior years' expenditures	133	1 013
Miscellaneous	30	
	163	1 013
	443	1 372
Total own-source revenue	443	1 372
Total revenue	**443**	**1 372**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-24	**THE PUBLIC PROTECTOR**				
1. The Public Protector	7 774		143	7 264	5 569
Permanent [1]	250			207	207
Not requiring appropriations				131	
TOTAL	8 024		143	7 602	5 776

1 Public Protector Act, (R.S.Q., c. P-32).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-24	**THE AUDITOR GENERAL**				
1. The Auditor General	18 795		2 007	16 788	13 065
Not requiring appropriations				376	
TOTAL	18 795		2 007	17 164	13 065

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-24	**ADMINISTRATION OF THE ELECTORAL SYSTEM**				
1. Internal Management and Support					
Permanent [1]	14 482		548	13 149	10 399
Not requiring appropriations				913	
2. Commission de la représentation électorale					
Permanent [1]	580			201	
3. Electoral Activities					
Permanent [1]	23 419		334	23 085	11 774
Not requiring appropriations				590	
TOTAL	38 481		882	37 938	22 173

1 Election Act, (R.S.Q., c. E-3.3).

TOTAL FOR THE PORTFOLIO	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	26 569		2 150	24 052	18 634
Permanent	38 731		882	36 642	22 380
Not requiring appropriations				2 010	
TOTAL	**65 300**		**3 032**	**62 704**	**41 014** [1]

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[1] Including 5 050 for 51 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints regarding government administration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 695						233	134
							43
131							
1 826						233	177

The objective of this program is to enable the Auditor General to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several government agencies and enterprises and to report the results of this examination to the National Assembly.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 723							
376							
4 099							

The objective of this program is to enforce legislation respecting election administration and the financing of political parties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
2 750							785
913							
201							379
8 826		2 485					
590							
13 280		2 485					1 164

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
5 418						233	134
11 777		2 485					1 207
2 010							
19 205		**2 485**				**233**	**1 341**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System			
Financing of Political Parties	2 627		
Total Appropriations and Expenditures	**2 627**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		2 485			2 485	2 817
		2 485			**2 485**	**2 817**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	2 627	2 485	2 817
TOTAL FOR THE PORTFOLIO	**2 627**	**2 485**	**2 817**

AFFAIRES MUNICIPALES ET MÉTROPOLE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Régie du logement fees	4 163	3 863
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	49	56
Interest		
Loans to municipalities and municipal bodies	328	1 113
Accounts receivable	170	155
Miscellaneous	9	12
	507	1 280
Recoveries		
Prior years' expenditures	86	(17)
Prior years' subsidies	2 938	26
Surplus - Special funds and agencies		206
	3 024	215
	3 580	1 551
Total own-source revenue	7 743	5 414
Government of Canada transfers		
Other programs		
Infrastructure improvements	186	250
Infrastructures program	20 976	16 792
	21 162	17 042
Less: Amounts entered in specific purpose accounts		
Infrastructure improvements account	186	250
Account related to the Infrastructures program	20 976	16 792
Total Government of Canada transfers		
Total revenue	**7 743**	**5 414**

AFFAIRES MUNICIPALES ET MÉTROPOLE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16	**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**				
1. Société du Palais des congrès de Montréal	30 514			30 514	
2. Regional Activities of the Island of Montréal and of Laval	25 787	4 604		21 182	
Permanent [1]	1 429			1 429	
3. Assistance for the Development of Greater Montréal	50 863			50 863	
4. Régie des installations olympiques	22 062			22 062	
TOTAL	130 655	4 604		126 050	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-16	**UPGRADING INFRASTRUCTURE AND URBAN RENEWAL**				
1. Construction of Water and Sewer Systems	12 975			12 975	
2. Québec Sewage Treatment Program	468 206			468 105	
3. Infrastructures	91 535			91 482	1 177
4. Urban Renewal and Town Renewal	484			484	430
TOTAL	573 200			573 046	1 607

This program seeks to promote and support the economic, cultural and social development of Greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the Greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, ensures the consistency of government initiatives there, and assumes responsibility for government policy to support local and regional development in the Montréal and Laval administrative regions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other
		30 514					
		19 222	1 960				1
	1 429						
		50 863					
		22 062					
	1 429	122 661	1 960				1

This program ensures financial participation by the government to facilitate the construction of water supply and wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northerm communities particularly by the implementation of the following initiatives: "Urban Renewal and Town Improvement" and "Québec Municipalities Infrastructure Works".

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other
295		12 680					
10		468 095				101	
211		90 094				53	
54							
570		570 869				154	

(in thousands of dollars)

PROGRAM 3
Summary: page 1-24

COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Compensation in lieu of Taxes on Government Buildings	19 280			19 280	
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	239 944			239 944	
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations	5 800			5 800	
4. Municipal Development	21 381			21 381	
5. Financial Support to Municipalities, Northern Villages and the Kativik Regional Government	48 633			48 633	
Permanent [1]	311			17	
6. Financial Measures of the Fiscal Pact	220 422			220 422	
TOTAL	555 771			555 477	

1 Act respecting the town of Schefferville, (S.Q., 1986, c. 51).

PROGRAM 4
Summary: page 1-24

GENERAL ADMINISTRATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administration	3 076			2 796	843
Permanent [1]	19			10	
2. Management	47 077	1	3 502	38 905	27 971
Not requiring appropriations				2 748	
TOTAL	50 172	1	3 502	44 459	28 814

1 Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

This program is intended to provide municipalities with compensation in lieu of taxes on government buildings, the health and social services and education networks, and foreign governments. It is also designed to encourage municipal amalgamation throughout Québec. Moreover, it makes it possible to grant financial and technical assistance to municipalities, northern towns and the Kativik Regional Government. It covers support for regional county municipalities, especially from the standpoint of land use planning. It also reflects the financial measures in the fiscal pact included in the agreement reached with the municipalities.

		19 280					
		239 944					
		5 800					
		21 381					
		48 633					
8		9					294
		220 422					
8		555 469					294

This program encompasses the Department's management. It also includes the planning, management and coordination of the resources needed to manage various departmental programs and to formulate policy. In addition, it makes it possible to ensure representation in Québec's regions in the implementation of departmental and governmental guidelines and policies concerning municipalities.

712		1 241				279	1
10							9
10 207		727				1 164	3 505
2 748							
13 677		1 968				1 443	3 515

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-24		**COMMISSION MUNICIPALE DU QUÉBEC**			
1. Commission municipale du Québec	3 239		9	3 228	2 559
Not requiring appropriations				52	
TOTAL	3 239		9	3 280	2 559
PROGRAM 6 Summary: page 1-16		**HOUSING**			
1. Société d'habitation du Québec	254 293			253 957	
2. Immobilière SHQ	550			550	
TOTAL	254 843			254 507	
PROGRAM 7 Summary: page 1-24		**RÉGIE DU LOGEMENT**			
1. Régie du logement	14 958		174	14 758	11 668
Not requiring appropriations				127	
TOTAL	14 958		174	14 885	11 668
TOTAL FOR THE PORTFOLIO					
Voted	1 581 079	4 605	3 685	1 567 321	44 648
Permanent	1 759			1 456	
Not requiring appropriations				2 927	
TOTAL	**1 582 838**	**4 605**	**3 685**	**1 571 704**	**44 648** [1]

[1] Including 9 993 for 95 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program is geared to the municipalities from the standpoint of territorial organization, technical regulation, trusteeship, contract allocation and recognition of tax-exempt status.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
669						2	
52							
721						2	

The objective of this program is to facilitate Québec citizens' access to adequate housing conditions taking into account their financial capability, the diversity of their needs and the economic and sociodemographic situation, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
	1 570	252 387					336
		550					
	1 570	252 937					336

This program makes it possible to hand down decisions regarding disputes between landlords and tenants concerning residential leases. Moreover, it makes it possible to inform citizens about rights and obligations associated with the lease and to promote reconciliation between tenants and those who rent to them. It allows for looking after the preservation of the stock of rental units in certain situations.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
3 090						25	1
127							
3 217						25	1
15 248	1 570	1 503 895	1 960			1 624	3 844
18	1 429	9					303
2 927							
18 193	**2 999**	**1 503 904**	**1 960**			**1 624**	**4 147**

AFFAIRES MUNICIPALES ET MÉTROPOLE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Regional Activities of the Island of Montréal and of Laval	19 222	205	
Scientific Equipment - Société de gestion Marie-Victorin	19 963		
Greater Montréal Development Fund	30 900	575	
Régie des installations olympiques	22 062		
Société du Palais des congrès de Montréal	30 514		
Total for Program 1	122 661	780	
Program 2 - Upgrading Infrastructure and Urban Renewal			
Improvement of Northern Municipalities' Infrastructures	10 080		
Québec Sewage Treatment	468 195		
Construction of Water and Sewer Systems	1 672		
Eaux vives du Québec	11 008		
Canada-Québec 2000 Infrastructure Works	1 520		
Canada-Québec Infrastructures 94/97	75 723	11 702	
Northern Municipalities' Infrastructures	2 102		
Québec-Municipalities Infrastructures Works	669		
Total for Program 2	570 969	11 702	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Financial Compensation for Antipollution Equipment	4 687		
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments and International Organizations	5 800		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	239 944		
Compensation in lieu of Taxes on Government Buildings	19 280		
Financing of Northern Municipal Services	6 372		
Financial Measures of the Fiscal Pact	220 422		
Financial Assistance Program for Regional County Municipalities	5 990		
Neutrality Program	16 798		
Municipal Consolidation	6 381		
Supplementary Municipal Consolidation	15 000		
Subsidy to the Kativik Regional Government	2 984		
Other	11 886		
Total for Program 3	555 544		
Program 4 - General Administration			
Other	1 969		
Program 6 - Housing			
Home Improvement Assistance	22 393		
Social and community housing assistance	205 591	110	
Support for Development of the Québec Housing Indutry	594	594	
Société d'habitation du Québec - Operations	24 145		
Immobilière SHQ	550		
Total for Program 6	253 273	704	
Total Appropriations and Expenditures	**1 504 416**	**13 186**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		19 015	2		19 222	19 277
19 963					19 963	20 673
388	12 033	17 854		50	30 900	39 864
				22 062	22 062	6 500
				30 514	30 514	16 249
20 351	12 033	36 869	2	52 626	122 661	102 563
	10 080				10 080	10 218
	468 091	4			468 095	496 929
	1 632	40			1 672	2 327
	11 008				11 008	7 467
	1 080	440			1 520	
1 026	59 909	3 086			75 723	76 771
	2 102				2 102	1 154
	488	181			669	
1 026	554 390	3 751			570 869	594 866
	4 687				4 687	4 582
	5 800				5 800	3 291
	239 944				239 944	254 263
	19 280				19 280	17 812
	6 372				6 372	6 241
	220 422				220 422	254 809
	5 990				5 990	5 990
	16 798				16 798	2 730
	6 381				6 381	8 556
	15 000				15 000	
	2 984				2 984	3 005
	11 696	115			11 811	6 736
	555 354	115			555 469	568 015
	168	1 800			1 968	1 443
		2 603	19 456		22 059	24 629
		107 021	98 460		205 591	197 987
					594	
				24 143	24 143	24 877
				550	550	750
		109 624	117 916	24 693	252 937	248 243
21 377	**1 121 945**	**152 159**	**117 918**	**77 319**	**1 503 904**	**1 515 130**

AFFAIRES MUNICIPALES ET MÉTROPOLE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	28 787	28 786	22 965
Operating	30 649	30 164	20 162
Capital	263 113	263 113	249 515
Interest	420 785	420 784	444 991
Support	761 082	761 057	777 497
TOTAL FOR THE PORTFOLIO	**1 504 416**	**1 503 904**	**1 515 130**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	1 960	1 960	1 960
TOTAL FOR THE PORTFOLIO	**1 960**	**1 960**	**1 960**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Motor vehicles		
Miscellaneous	40	40
Other		
Application for authorization - agricultural zone	558	544
Grain marketing	191	189
Marketing	107	111
Slaughterhouses and plants	163	138
Inseminators	56	51
CPTAQ declaration	96	92
Commercial fishing	113	109
Preparation and canning	58	51
Tourist establishments	(2)	1 256
Restaurant and food retail sector	7 376	7 000
Miscellaneous	115	104
	8 831	9 645
	8 871	9 685
Miscellaneous revenue		
Sales of goods and services		
Farm produce	122	99
Dues - Monitoring of milk use	471	477
Technical assistance and support	98	90
Other assistance to farmers	1 031	839
Gains on disposition of operations buildings		193
Financing of certain activities in agriculture and fisheries sectors	5 250	5 000
Training, partnership and special events organization	3 283	3 377
Financing of Québec animal health improvement programs and Prime-Vert	(3) [1]	23 800
Miscellaneous	207	253
	10 459	34 128
Less: Amounts entered in specific purpose accounts		
Financing account for certain activities in the agriculture and fisheries sectors	5 250	5 000
Training, partnership and special events organization account	3 283	3 377
Account for the financing of Québec animal health improvement programs and Prime-Vert	(3) [1]	23 800
	1 929	1 951
Interest		
Loans to fishermen	78	98
Miscellaneous	20	38
	98	136
Fines and forfeitures		
Miscellaneous		1

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[1] The decrease results from the termination of the agreement with La Financière agricole du Québec regarding funding of the Prime-Vert and Québec Livestock Health Improvement (ASAQ) programs.

AGRICULTURE, PÊCHERIES ET ALIMENTATION
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	132	111
Prior years' subsidies	2 652	8 246
Miscellaneous	14	27
	2 798	8 384
	4 825	10 472
Total own-source revenue	13 696	20 157
Government of Canada transfers		
Other programs		
Crop insurance		858
Third Summit of the Americas		52
Crop insurance - Wildfowl plan		(186)
Financing of agricultural risk management programs	121 413 [2]	166 156
	121 413	166 880
Less: Amounts entered in specific purpose accounts		
Account related to the Third Summit of the Americas		52
Account related to the financing of agricultural risk management programs	121 413 [2]	166 156
Total Government of Canada transfers		672
Total revenue	**13 696**	**20 829**

[2] The decrease is due primarily to farm sector market price recovery.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16		**TRAINING, RESEARCH AND TECHNOLOGICAL DEVELOPMENT**			
1. Research and Technological Development	16 682		41	16 575	8 387
2. Bio-food Training	20 713	1	507	20 003	15 474
TOTAL	37 395	1	548	36 578	23 861
PROGRAM 2 Summary: page 1-16		**FINANCIÈRE AGRICOLE DU QUÉBEC**			
1. Financière agricole du Québec	305 000			305 000	
TOTAL	305 000			305 000	
PROGRAM 3 Summary: page 1-16		**ASSISTANCE FOR AGRI-FOOD BUSINESSES**			
1. Financial support	137 387			128 158	
2. Professional and Technical Support	43 381		682	42 067	35 249
TOTAL	180 768		682	170 225	35 249
PROGRAM 4 Summary: page 1-16		**REGULATORY SUPPORT**			
1. Product Quality Control	45 171	1	1 827	41 113	20 916
2. Régie des marchés agricoles et alimentaires du Québec	3 448		21	3 416	2 721
3. Commission de protection du territoire agricole du Québec	8 751		350	8 401	6 730
Permanent [1]	7				
Not requiring appropriations				511	
TOTAL	57 377	1	2 198	53 441	30 367

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[1] Public Administration Act, (R.S.Q., c. A-6.01).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
660		7 528				57	9
2 979		1 550				179	23
3 639		9 078				236	32

The objective of this program is to promote the profitability of farm operations by procuring adequate financing for them, to compensate for crop yield losses and to guarantee farm producers an annual income under certain conditions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		305 000					
		305 000					

The objective of this program is to improve the competitiveness of businesses and promote the development of domestic and external markets.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		128 158					9 229
6 818						631	1
6 818		128 158				631	9 230

The objective of this program is to provide consumers with quality products, promote the effective marketing of farm and food products and preserve arable land for agricultural use.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
6 076		14 121				1 500	730
695						10	1
1 671							
							7
511							
8 953		14 121				1 510	738

(in thousands of dollars)

PROGRAM 5
Summary: page 1-16

INTERNAL MANAGEMENT AND SUPPORT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration	6 634		105	5 541	4 593
Permanent [1]	417			417	
2. Administrative Support	62 546	1	16 888	41 676	21 393
Permanent [2]	234			234	
Permanent [3]	1 256			1 256	
Permanent [4]	31				
Not requiring appropriations				5 633	
Negative adjustment of provisions[5]				(1 632)	
TOTAL	71 118	1	16 993	53 125	25 986

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, (R.S.Q., c. M-14).
4 Public Administration Act, (R.S.Q., c. A-6.01).
5 An Act respecting the financing of commercial fishing, (R.S.Q., c. F-1.3) for an amount of 1 032.

PROGRAM 6
Summary: page 1-16

FISHERIES AND AQUACULTURE DEVELOPMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Planning and Research	14 615		1 398	12 015	4 814
2. Contribution to Fisheries, Aquaculture and Processing	11 832	556	67	10 807	2 196
TOTAL	26 447	556	1 465	22 822	7 010

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	676 160	559	21 886	634 772	122 473
Permanent	1 945			1 907	
Not requiring appropriations				6 144	
Negative adjustment of provisions				(1 632)	
TOTAL	**678 105**	**559**	**21 886**	**641 191**	**122 473**

1 Including 13 979 for 148 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, administer and coordinate the human, financial, material and information resources essential to the management of the Department's programs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
948						988	
417							
20 283						1 059	2 922
	234						
	1 256						
							31
5 633							
	(1 632)						
27 281	(142)					2 047	2 953

The objective of this program is to orient the development of fisheries and aquaculture and to provide firms with financial assistance, services and support equipment likely to improve returns in this sector.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 621		5 580				338	864
811	948	6 852					402
2 432	948	12 432				338	1 266

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
42 562	948	468 789				4 762	14 181
417	1 490						38
6 144							
	(1 632)						
49 123	**806**	**468 789**				**4 762**	**14 219**

AGRICULTURE, PÊCHERIES ET ALIMENTATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Training, Rechearch and Technological Development			
Training of Farm Operators	947		
Research Organizations	5 011		
University Research	2 419		
Other	733	68	
Total for Program 1	9 110	68	
Program 2 - Financière agricole du Québec			
Financière agricole du Québec	305 000	255 362	
Program 3 - Assistance for Agri-food Businesses			
Regional Development Assistance	21 771	14 355	
Agricultural Associations and Organizations	5 715	1 504	
Prime-Vert	10 224	9 513	
Bio-food Sector: Business Management and Development of New Products	6 311	6 253	
Veterinary Services	16 600	15 957	
Municipal and School Taxes: Partial Refund	74 000	73 602	
Other	2 766	2 763	
Total for Program 3	137 387	123 947	
Program 4 - Regulatory Support			
Food quality and safety	14 694		
Program 6 - Fisheries and Aquaculture Development			
Financial Assistance for the Fishing Fleet	2 059	2 059	
Fisheries Sector Associations	1 099		
Maritime Fisheries: Consolidation and Development of Businesses	3 695	3 640	
Financial Support for Research and Development	5 580	14	
Total for Program 6	12 433	5 713	
Total Appropriations and Expenditures	**478 624**	**385 090**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
875		50			925	875
		5 001			5 001	4 506
2 374		45			2 419	2 785
		665			733	425
3 249		5 761			9 078	8 591
				49 638	305 000	305 000
					14 355	13 748
		4 211			5 715	4 321
					9 513	36 512
					6 253	2 129
					15 957	12 324
					73 602	75 000
					2 763	2 429
		4 211			128 158	146 463
	6 436	7 685			14 121	7 814
					2 059	3 905
		1 099			1 099	788
5		49			3 694	4 037
691		4 875			5 580	4 229
696		6 023			12 432	12 959
3 945	**6 436**	**23 680**		**49 638**	**468 789**	**480 827**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	38 336	38 336	35 826
Operating	11 302	11 302	11 000
Capital	20 751	10 921	44 567
Support	408 235	408 230	389 434
TOTAL FOR THE PORTFOLIO	**478 624**	**468 789**	**480 827**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	1 016	
Insurance schemes - independent organizations and special funds	2 397	2 967
Miscellaneous	1	1
	3 414	2 968
Interest		
Accounts receivable		3 190
Recoveries		
Prior years' expenditures	(46)	451
	3 368	6 609
Total own-source revenue	3 368	6 609
Total revenue	**3 368**	**6 609**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24	**SECRETARIAT OF THE CONSEIL DU TRÉSOR**				
1. Secretariat of the Conseil du trésor	57 190	5	249	55 040	39 926
Permanent [1]	10			9	
Not requiring appropriations				40	
TOTAL	57 200	5	249	55 089	39 926

[1] Executive Power Act, (R.S.Q. c. E-18).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-24	**GOVERNMENT OPERATIONS**				
1. Support for the Development of Employability	5 743			5 743	5 648
2. Coordination and Support of Resources Management	57 029			57 029	2 940
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to the government information highway					
4. Employer Contributions of the Government	64 436	177 000		64 436	64 436
5. Fund relating to the Ice Storm	7 910			7 910	
6. Disaster Assistance Fund for Certain Areas	9 040			9 040	
7. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and agencies	100				
TOTAL	144 258	177 000		144 158	73 024

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program includes appropriations aimed at establishing general human resource management policies, ensuring prescriptive and regulatory monitoring with respect to government contracts, realizing acquisition and alienation activities following the Act respecting the Service des achats du gouvernement (R.S.Q., c. S-4), ensuring the implementation of the government information highway, determining the allocation of human, financial, physical and information resources in keeping with government priorities, and making sure that government departments and agencies make efficient use of them in carrying out their programs. The program also encompasses appropriations eamarked for delivering various services to government departments and agencies.

12 483		1 069	1 562			1 895	1
9							1
40							
12 532		1 069	1 562			1 895	2

This program encompasses appropriations pertaining to central functions related to the development of employability and recruiting, as well as the coordination of and support for resource management, especially human resources. Moreover, the program provides funds for reconstruction programs in the regions affected by the January 1998 ice storm and the July 1996 floods. Funds are also provided to support the realization of projects aimed at implementing the government information highway as well as for the budget relating to government contributions in its role as employer. Finally, this program includes a provision to transfer any part of an appropriation associated with the agreed-upon exchange value at the time of transfer of an asset between departments and agencies.

95							
4 014		75	50 000				
							(177 000)
			7 910				
			9 040				
							100
4 109		75	66 950				(176 900)

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24	**COMMISSION DE LA FONCTION PUBLIQUE**				
1. Commission de la fonction publique	2 769		11	2 565	2 143
Not requiring appropriations				33	
TOTAL	2 769		11	2 598	2 143
PROGRAM 4 Summary: page 1-24	**RETIREMENT AND INSURANCE PLANS**				
1. Civil Service Superannuation Plan Permanent [1]	36 621			30 023	30 023
2. Pension Plan of Certain Teachers Permanent [2]	43 349			43 349	
3. Government and Public Employees Retirement Plan Permanent [3]	148 073			126 063	126 063
4. Group Life Insurance for Public Employees	4 389			3 050	916
Permanent [4]	12			12	12
5. Pension Plan of Peace Officers in Correctional Services Permanent [5]	11 365			11 365	11 365
6. Pension Plan of the Judges Permanent [6]	9 679			8 327	8 327
7. Superannuation Plan of the Members of the Sûreté du Québec Permanent [7]	18 105			16 505	16 505
8. Pension Plan of Management Personnel Permanent [8]	74 156			74 156	74 156
TOTAL	345 749			312 850	267 367

[1] Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12).
[2] Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1).
[3] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
[4] Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6).
[5] Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2).
[6] Courts of Justice Act, (R.S.Q., c. T-16).
[7] Police Act, (R.S.Q., c. P-13.1).
[8] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program combines the expenditures of the Commission whose chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, to give opinions and submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act (R.S.Q., c. F-3.1.1).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
422						81	112
33							
455						81	112

This program provides government contributions to certain pension and insurance plans.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
							6 598
		43 349					
							22 010
		2 134					1 339
							1 352
							1 600
		45 483					32 899

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			
		Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-24	**CONTINGENCY FUND**				
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation					
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration					
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2002-2003 fiscal year					
TOTAL					

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	208 606	177 005	260	204 813	116 009
Permanent	341 370			309 809	266 451
Not requiring appropriations				73	
TOTAL	**549 976**	**177 005**	**260**	**514 695**	**382 460** [1]

[1] Including 8 060 for 81 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
17 014		3 278	68 512			1 976	(175 448)
9		43 349					31 561
73							
17 096		**46 627**	**68 512**			**1 976**	**(143 887)**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secretariat of the Conseil du trésor			
Other	1 069		
Program 2 - Government Operations			
Employability development support	75		
Program 4 - Retirement and Insurance Plans			
Public Employees Group Life Insurance Plan	3 320		1 510
Pension Plan of Certain Teachers	43 349		
Total for Program 4	46 669		1 510
Total Appropriations and Expenditures	**47 813**		**1 510**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		148		921	1 069	228
75					75	129
624					2 134	1 662
43 349					43 349	15 343
43 973					45 483	17 005
44 048		**148**		**921**	**46 627**	**17 362**

CONSEIL DU TRÉSOR, ADMINISTRATION ET FONCTION PUBLIQUE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	46 669	45 483	17 134
Capital	921	921	
Support	223	223	228
TOTAL FOR THE PORTFOLIO	**47 813**	**46 627**	**17 362**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	8 024	8 023	28
Operating	58 959	58 959	8 982
Capital	1 466	1 466	1 552
Interest	64	64	79
Support			4 500
TOTAL FOR THE PORTFOLIO	**68 513**	**68 512**	**15 141**

CONSEIL EXÉCUTIF
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	31	
Miscellaneous	8	1
	39	1
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	31	
	8	1
Recoveries		
Prior years' expenditures	95	16
Prior years' subsidies	1 400	
	1 495	16
	1 503	17
Total own-source revenue	1 503	17
Total revenue	**1 503**	**17**

CONSEIL EXÉCUTIF

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1 — **LIEUTENANT-GOVERNOR'S OFFICE**

Summary: page 1-26

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Lieutenant-Governor's Office	1 221			1 145	478
TOTAL	1 221			1 145	478

PROGRAM 2 — **SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF**

Summary: page 1-26

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Office of the Prime Minister	4 875	1		4 572	3 041
Permanent [1]	624			624	
2. Secrétariat général and Greffe of the Conseil exécutif	13 941			13 485	10 910
3. Direction générale de l'administration	20 672	1	515	19 959	7 834
Permanent [2]	19				
Not requiring appropriations				870	
4. Indemnities for the Executive Permanent [1]	1 749			1 749	1 749
5. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects					
TOTAL	41 880	2	515	41 259	23 534

1 Executive Power Act, (R.S.Q., c. E-18).

2 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 3 — **CANADIAN INTERGOVERNMENTAL AFFAIRS**

Summary: page 1-26

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Office of the Minister responsible for Canadian Intergovernmental Affairs	822		8	797	516
Permanent [1]	68			68	
Not requiring appropriations				24	
2. Secrétariat aux affaires intergouvernementales canadiennes	6 735	3	19	6 550	3 852
Not requiring appropriations				231	
3. Representation of Québec in Canada	1 843			1 729	994
4. Intergovernmental and Francophone Co-operation	2 360			2 339	
5. Bureau des études					
TOTAL	11 828	3	27	11 738	5 362

1 Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other
The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in her by law.							
663		4				36	40
663		4				36	40
The objective of this program is to provide the Prime Minister, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.							
839		692				302	
624							
2 254		321				456	
12 125						197	
							19
870							
16 712		1 013				955	19
The objective of this program is to ensure coordination of the relations of the government of Québec with the federal government and with the governments of the other provinces of Canada.							
173		108				13	4
68							
24							
2 698						163	
231							
735						97	17
125		2 214					21
4 054		2 322				273	42

(in thousands of dollars)

PROGRAM 4
Summary: page 1-26

NATIVE AFFAIRS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secrétariat aux affaires autochtones	51 624	1	45	51 578	2 821
Permanent [1]	1			1	
Not requiring appropriations				50	
TOTAL	51 625	1	45	51 629	2 821

1 Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 5
Summary: page 1-26

YOUTH

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secrétariat à la jeunesse	9 144		9	8 491	1 198
Not requiring appropriations				34	
2. Conseil permanent de la jeunesse	927		4	911	536
TOTAL	10 071		13	9 436	1 734

PROGRAM 6
Summary: page 1-16

DEVELOPMENT OF QUÉBEC'S CAPITAL

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Commission de la capitale nationale du Québec	15 593			15 593	
2. Support for the Development of Québec's Capital City Region	22 660	2 205	27	20 409	1 604
Permanent [1]	662			662	
Not requiring appropriations				7	
3. Office of the Minister for the Capital-Nationale Region	840			800	577
Permanent [2]	11			11	
TOTAL	39 766	2 205	27	37 482	2 181

1 Financial Administration Act, (R.S.Q., c. A-6.001).
2 Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	153 257	2 211	627	148 358	34 361
Permanent	3 134			3 115	1 749
Not requiring appropriations				1 216	
TOTAL	**156 391**	**2 211**	**627**	**152 689**	**36 110** [1]

1 Including 9 184 for 72 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this program is to ensure the coordination and development of government policies and activities regarding native affairs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 650		47 107					
1							
50							
1 701		47 107					

The objective of this program is to assure the coherence of policies and initiatives concerning youth, to coordinate interdepartmental dossiers, notably the implementation of the Québec youth policy, and to follow up on commitments made at the Sommet du Québec et de la jeunesse. It also ensures information services for youth.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 890		5 403			572	72	
34							
375						12	
2 299		5 403			572	84	

This program is intended to support and promote the Capitale-Nationale region by strengthening the role of Québec City as Québec's capital, contributing to the development of its sites, monuments and activities, and supporting the development and diversification of its economic base.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		15 593					
478		17 399	928			19	
	662						
7							
151		72				40	
11							
647	662	33 064	928			59	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
24 156		88 913	928		572	1 407	82
704	662						19
1 216							
26 076	**662**	**88 913**	**928**		**572**	**1 407**	**101**

CONSEIL EXÉCUTIF
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Lieutenant-Governor's Office			
Other	10		
Program 2 - Support Services for the Prime Minister and the Conseil exécutif			
Governmental Mission at the ÉNAP	175		
Other	838	11	
Total for Program 2	1 013	11	
Program 3 - Canadian Intergovernmental Affairs			
Intergovernmental Co-operation Activities	507	1	13
Francophone Organizations outside Québec	1 707	53	5
Other	113		
Total for Program 3	2 327	54	18
Program 4 - Native Affairs			
Agreement with the Cree Nation	29 898		
Agreement with the Inuit	7 000		
Native Development Fund	8 870	335	
Native Organizations	1 339	2	100
Total for Program 4	47 107	337	100
Program 5 - Youth			
Regional youth forums	4 824		
Support for the Operation of the "Chantier de l'économie sociale" Agency			
Other	579	2	198
Total for Program 5	5 403	2	198
Program 6 - Development of Québec's Capital			
Local Development Centres of the Capitale-Nationale Region	4 129		
Commission de la capitale nationale du Québec	15 593		
Conseil régional de concertation et développement-Québec	755		
Economic Development Fund for the Capitale-Nationale Region	9 686	3 989	
Québec City Area Tourism Development Fund	2 000		
Québec Regional Solidarity Fund	100		
Support Program for Economic Projects	393		
Other	408	275	
Total for Program 6	33 064	4 264	
Total Appropriations and Expenditures	**88 924**	**4 668**	**316**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		4			4	
175					175	175
43	14	753	17		838	812
218	14	753	17		1 013	987
118		236	8	131	507	418
15		1 634			1 707	1 526
4		102	2		108	48
137		1 972	10	131	2 322	1 992
		29 898			29 898	935
		7 000			7 000	
	22	8 513			8 870	12 542
140	5	1 082	10		1 339	1 089
140	27	46 493	10		47 107	14 566
		4 824			4 824	875
						269
5	44	330			579	4 655
5	44	5 154			5 403	5 799
		4 129			4 129	3 282
				15 593	15 593	13 099
		755			755	740
145	3	5 549			9 686	13 027
	2 000				2 000	2 000
		100			100	
27	17	349			393	
5	1	127			408	
177	2 021	11 009		15 593	33 064	32 148
677	**2 106**	**65 385**	**37**	**15 724**	**88 913**	**55 492**

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	2	2	
Support	88 922	88 911	55 492
TOTAL FOR THE PORTFOLIO	**88 924**	**88 913**	**55 492**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	928	928	928
TOTAL FOR THE PORTFOLIO	**928**	**928**	**928**

CULTURE ET COMMUNICATIONS

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	56	28
Courses	569	346
Storage of documents	492	325
Technical assistance and support	180	148
Training, partnership and special events organization	99	116
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	809	89
Financing of independent service units	551	515
Miscellaneous	49	89
	2 805	1 656
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	99	116
Account for the application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	809	89
Financing account for independent service units	551	515
	1 346	936
Interest		
Miscellaneous	1	1
Fines and forfeitures		
Miscellaneous	2	1
Recoveries		
Prior years' expenditures	31	787
Prior years' subsidies	208	127
	239	914
	1 588	1 852
Total own-source revenue	1 588	1 852
Total revenue	**1 588**	**1 852**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-14

INTERNAL MANAGEMENT, NATIONAL INSTITUTIONS AND COMMISSION DES BIENS CULTURELS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Internal Management and Support	44 442	1	848	40 135	29 056
Permanent ¹	10			10	
Not requiring appropriations				1 587	
2. Archives nationales du Québec	17 864		1 120	13 826	5 554
Not requiring appropriations				151	
3. Centre de conservation du Québec	2 369		70	2 299	1 346
4. Conservatoire de musique et d'art dramatique du Québec	17 581		107	17 398	11 594
5. Commission des biens culturels du Québec	582		4	578	298
TOTAL	82 848	1	2 149	75 984	47 848

1 Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2
Summary: page 1-14

SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Cultural Action and Communications	122 261			122 061	
2. National Museums	65 294			65 185	
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	18 055			17 646	
Permanent ¹	2 110			2 108	
4. Société de développement des entreprises culturelles	45 933			45 932	
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	573			573	
6. Société de télédiffusion du Québec	62 865			62 865	
7. Conseil des arts et des lettres du Québec	66 862			66 862	
9. Bibliothèque nationale du Québec	19 610			18 541	
TOTAL	403 563			401 773	

1 Act respecting the Société de la Place des Arts de Montréal, (R.S.Q., c. S-11.03).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to promote the protection and enhancement of Québec's archival heritage, ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. The objective is also to promote the teaching of performing arts through a network of conservatories. Lastly, through the Commission des biens culturels, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

11 079						1 297	2 161
10							
1 587							
8 272						1 135	1 783
151							
953							
5 804							76
280							
28 136						2 432	4 020

This program is intended to ensure support for culture and communications by offering financial assistance to various interveners and partners, agencies, institutions, municipalities and enterprises; support the realization of projects aimed at implementing the policy respecting the information highway; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artists' and producers' associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; and support, throughout Québec, creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions.

		122 061			200		
		65 185					109
		17 646					409
		2 108					2
	797	45 135					1
		573					
		62 865					
		66 862					
		18 541					1 069
	797	400 976			200		1 590

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-14	**CHARTER OF THE FRENCH LANGUAGE**				
1. Language Policy Coordination	3 279		9	3 039	609
Not requiring appropriations				18	
2. Office de la langue française *	19 013		330	18 163	13 587
Not requiring appropriations				449	
3. Conseil de la langue française *	1 881			1 814	1 032
Not requiring appropriations				27	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French language					
5. Commission de protection de la langue française *	898			892	718
Not requiring appropriations				20	
TOTAL	25 071		339	24 422	15 946

* Since October 1, 2002, under section 38 of the Act to amend the Charter of the French Language (2002, c. 28), the Commission de protection de la langue française answers to the Office québécois de la langue française, which replaces the Office de la langue française. Furthermore, the Conseil supérieur de la langue française replaces the Conseil de la langue française.

TOTAL FOR THE PORTFOLIO					
Voted	509 362	1	2 488	497 809	63 794
Permanent	2 120			2 118	
Not requiring appropriations				2 252	
TOTAL	**511 482**	**1**	**2 488**	**502 179**	**63 794**[1]

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[1] Including 7 630 for 76 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program ensures the dissemination, development, quality, respect and promotion of French in all industries and the coordination and development of policies and government activities related to language issues.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 296		1 134				97	134
18							
4 027		549				519	1
449							
772		10				67	
27							
174						5	1
20							
6 783		1 693				688	136
32 657	797	400 561			200	3 120	5 744
10		2 108					2
2 252							
34 919	**797**	**402 669**			**200**	**3 120**	**5 746**

CULTURE ET COMMUNICATIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Bibliothèque nationale du Québec	19 610		
Commission de reconnaissance des associations d'artistes et des associations de producteurs	573		
Conseil des arts et des lettres du Québec - operation	6 112		
Conseil des arts et des lettres du Québec - assistance programs	60 750		
Musée d'Art contemporain de Montréal	9 285		
Musée de la Civilisation	22 289		
Montréal Museum of Fine Arts	17 237		
Musée national des beaux-arts du Québec	16 483		
Société de développement des entreprises culturelles - operations	6 355		
Société de développement des entreprises culturelles - assistance programs	38 781	38 780	
Société de la Place des Arts de Montréal	16 245		
Société de télédiffusion du Québec	62 865		
Société du Grand Théâtre de Québec	3 920		
Support for local and regional joint efforts	7 069		
Support for international cooperation and development	1 920	67	
Support for scientific and technological culture and leisure activities	3 323	268	
Support for the promotion of the arts, major events and Quebec-wide players	8 071	308	
Support for professional training, raising awareness and youth training	11 146	35	
Support for Heritage Development	5 858	56	
Support for the Information Highway and Communications Development	13 166	789	
Support for reading development	12 576		
Support for Cultural Facilities	46 889	357	106
Support for museum institutions	10 175		
Other	2 068	436	
Total for Program 2	402 766	41 096	106
Program 3 - Charter of the French Language			
French Language Promotion and Broadcasting	1 733		
Other	10		
Total for Program 3	1 743		
Total Appropriations and Expenditures	**404 509**	**41 096**	**106**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
				18 541	18 541	16 766
				573	573	530
				6 112	6 112	5 008
		51 759	8 991		60 750	52 850
				9 285	9 285	8 276
				22 287	22 287	21 353
		17 237			17 237	17 692
				16 376	16 376	15 171
				6 355	6 355	5 344
					38 780	36 906
				16 236	16 236	18 071
				62 865	62 865	59 655
				3 518	3 518	4 615
10	2 825	4 234			7 069	6 096
27		1 802	24		1 920	3 459
46		2 999	10		3 323	3 365
5	588	7 170			8 071	8 584
1 258	73	9 780			11 146	11 257
102	3 285	2 210	205		5 858	4 406
1 553	321	7 872		2 431	12 966	9 400
	2 984	9 592			12 576	14 059
845	18 076	26 181	300	1 024	46 889	43 218
	608	9 567			10 175	21 077
253	17	1 130	204	28	2 068	4 380
4 099	28 777	151 533	9 734	165 631	400 976	391 538
849		804	30		1 683	698
			10		10	10
849		804	40		1 693	708
4 948	**28 777**	**152 337**	**9 774**	**165 631**	**402 669**	**392 246**

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	67 287	67 286	64 264
Operating	72 895	72 891	65 063
Capital	49 402	49 401	44 141
Interest	43 400	41 570	43 263
Support	171 525	171 521	175 515
TOTAL FOR THE PORTFOLIO	**404 509**	**402 669**	**392 246**

ÉDUCATION
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	6 313	3 450
Training partnership and special events organization	149	209
Financing of certain leisure and sports sector organizations, projects and activities		(204)
Miscellaneous	4	5
	6 466	3 460
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	149	209
Account for the financing of certain leisure and sports sector organizations, projects and activities		(204)
	6 317	3 455
Interest		
Student loans	25 966	21 515
Recoveries		
Prior years' expenditures	582	570
Prior years' subsidies	33	1 210
Amounts paid out as indemnities	121	703
Scholarships	23 133	17 985
	23 869	20 468
	56 152	45 438
Total own-source revenue	56 152	45 438
Government of Canada transfers		
Other programs		
Teaching of Native children	87 645	89 575
Bursaries to French-speaking students	(68)	
Basic Literacy Program	3 017	2 649
Reception and settlement of refugees from Kosovo		388
Instruction in the language of the minority and second language instruction	8 715	12 444
Training in federal penitentiaries	4 327	4 351
Financing of millennium scholarships	73 351	75 747
	176 987	185 154
Less: Amounts entered in specific purpose accounts		
Basic Literacy Program account	3 017	2 649
Account for the reception and settlement of refugees from Kosovo		388
Instruction in the language of the minority and second language instruction account	8 715	12 444
Training in federal penitentiaries account	4 327	4 351
Account for the financing of millennium scholarships	73 351	75 747
Total Government of Canada transfers	87 577	89 575
Total revenue	**143 729**	**135 013**

ÉDUCATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-14

ADMINISTRATION AND CONSULTING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administration	9 695		64	9 486	5 352
Permanent [1]	186			186	
Not requiring appropriations				105	
2. Management Services	30 712		731	29 527	13 118
Not requiring appropriations				462	
3. Administration of Pre-school, Primary and Secondary Education	30 129		350	28 754	23 950
Not requiring appropriations				560	
4. Higher Education Administration	8 691		70	8 605	7 891
Not requiring appropriations				114	
5. Administration of Vocational and Technical Training	7 167		91	6 909	6 224
Not requiring appropriations				100	
6. Planning, Research and Information Technology	43 521		9 725	24 781	13 319
Not requiring appropriations				2 266	
7. Conseil supérieur de l'éducation	2 272		15	2 212	1 633
Not requiring appropriations				23	
8. Commission d'évaluation de l'enseignement collégial	1 992		19	1 906	1 294
Not requiring appropriations				39	
TOTAL	134 365		11 065	116 035	72 781

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2
Summary: page 1-14

TOURISM AND HOTEL INDUSTRY TRAINING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Institut de tourisme et d'hôtellerie du Québec	15 410			15 410	
TOTAL	15 410			15 410	

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 588		2 546					145
186							
105							
16 409							454
462							
4 785		19					1 025
560							
714							16
114							
685							167
100							
11 462						3 820	5 195
2 266							
579							45
23							
612							67
39							
40 689		2 565				3 820	7 114

The objective of this program is to provide vocational and technical training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		15 410					
		15 410					

ÉDUCATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-14	**FINANCIAL ASSISTANCE FOR EDUCATION**				
1. Scholarships Provided with Loans	223 301			223 301	
2. Interest and Bank Repayments	168 409	129 018		39 391	
Permanent [1]	76 779			55 272	
Négative adjustment of provisions				(62 704)	
3. Other Scholarships	7 208			7 207	
4. Administration of Financial Assistance for Education	27 503		9 052	16 310	12 606
Permanent [2]	20				
Not requiring appropriations				843	
TOTAL	503 220	129 018	9 052	279 620	12 606

1 Financial Administration Act, (R.S.Q., c. A-6.001).
2 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-14	**PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION**				
1. School Boards	5 303 351			5 303 351	
2. Special Status School Boards	162 529			162 529	
3. Debt Service of School Boards	515 511			515 510	
4. Private Education	331 178			331 178	
5. Support for Education Partners	51 024			51 024	
6. School Transportation Assistance	419 926			419 926	
TOTAL	6 783 519			6 783 518	
PROGRAM 5 Summary: page 1-14	**HIGHER EDUCATION**				
1. CEGEPs	1 181 010			1 181 010	
2. Universities	1 615 047			1 615 047	
3. Private College Education	79 557			79 557	
4. Debt Service of CEGEPs	194 507			186 922	
5. Debt Service of Universities	262 045			254 686	
6. Support for Education Partners	6 211			6 211	
TOTAL	3 338 377			3 323 433	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program promotes access to post-secondary studies and to vocational training at the high school level by providing financial support to students in need.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		223 301					
		39 391					
	55 272						21 507
	(62 704)						
		7 207					1
3 704						747	1 394
							20
843							
4 547	(7 432)	269 899				747	22 922

The objective of this program is to make education and educational support services available to pupils at these levels by providing school boards, private institutions and various agencies with the necessary financial resources for their operation and development. It also includes the financial resources allocated to school transportation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		5 303 351					
		162 529					
		515 510					1
		331 178					
		51 024					
		419 926					
		6 783 518					1

This program gives post-secondary students access to educational services and teaching support by providing funding for the activities of public and private institutions. This program also provides funding to support university research.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		1 181 010					
		1 615 047					
		79 557					
		186 922					7 585
		254 686					7 359
		6 211					
		3 323 433					14 944

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 6 Summary: page 1-14		**RETIREMENT PLANS**			
1. Teachers Pension Plan Permanent [1]	116 368			83 013	
2. Government and Public Employees Retirement Plan Permanent [2]	402 723			395 597	
3. Pension Plan of Management Personnel Permanent [3]	110 058			110 058	
TOTAL	629 149			588 668	

1 Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).
2 Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO					
Voted	10 697 906	129 018	20 117	10 520 750	85 387
Permanent	706 134			644 126	
Not requiring appropriations				4 512	
Négative adjustment of provisions				(62 704)	
TOTAL	**11 404 040**	**129 018**	**20 117**	**11 106 684**	**85 387** [1]

[1] Including 10 408 for 110 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides government contributions to retirement plans applicable to employees in the education networks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
		83 013					33 355
		395 597					7 126
		110 058					
		588 668					40 481
40 538		10 394 825				4 567	23 454
186	55 272	588 668					62 008
4 512							
	(62 704)						
45 236	**(7 432)**	**10 983 493**				**4 567**	**85 462**

ÉDUCATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	2 565		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	15 410		
Program 3 - Financial Assistance for Education			
Grants Following Loans	223 301		
Bank Interest and Reimbursement	39 391		
Other	7 208		
Total for Program 3	269 900		
Program 4 - Pre-school, Primary and Secondary Education			
Employer Negotiating Committees	15 208		
Popular Education	20 574		
Operations			
Pre-school Education and Public Primary and Secondary Instruction	5 465 880		
Private Primary and Secondary Education	331 178		
Debt Service			
Pre-school Education and Public Primary and Secondary Instruction	515 511		
School Transportation	419 926		
Other	15 242		
Total for Program 4	6 783 519		
Program 5 - Higher Education			
Operations			
Private College Education	79 557		
Public College Education	1 181 010		
University Education	1 615 047		
Debt Service			
Public College Education	194 507		
University Education	262 045		
Other	6 211		
Total for Program 5	3 338 377		
Program 6 - Retirement Plans			
Government and Public Employees Retirement Plan	402 723		
Teachers Pension Plan	116 368		
Pension Plan of Management Personnel	110 058		
Total for Program 6	629 149		
Total Appropriations and Expenditures	**11 038 920**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
1 890		586	89		2 565	2 914
				15 410	15 410	15 884
			223 301		223 301	180 427
			39 391		39 391	48 051
			7 207		7 207	6 586
			269 899		269 899	235 064
		15 208			15 208	6 748
		20 574			20 574	19 834
5 465 880					5 465 880	5 219 614
331 178					331 178	307 134
515 510					515 510	509 312
419 926					419 926	395 281
255		12 368	46	2 573	15 242	24 129
6 732 749		48 150	46	2 573	6 783 518	6 482 052
79 557					79 557	73 588
1 181 010					1 181 010	1 140 401
1 615 047					1 615 047	1 452 171
186 922					186 922	178 282
254 686					254 686	226 897
3 658		2 553			6 211	6 775
3 320 880		2 553			3 323 433	3 078 114
395 597					395 597	410 519
83 013					83 013	109 568
110 058					110 058	46 393
588 668					588 668	566 480
10 644 187		**51 289**	**270 034**	**17 983**	**10 983 493**	**10 380 508**

ÉDUCATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	8 094 317	8 054 054	7 787 241
Operating	1 205 926	1 205 926	972 750
Capital	400 469	391 752	351 357
Interest	588 364	582 136	578 415
Support	749 844	749 625	690 745
TOTAL FOR THE PORTFOLIO	**11 038 920**	**10 983 493**	**10 380 508**

EMPLOI, SOLIDARITÉ SOCIALE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Collection charges	2 407	2 566
Miscellaneous	6	5
	2 413	2 571
Interest		
Last-resort assistance	21 101	27 788
Fines and forfeitures		
Charges - Cheques without sufficient funds	428	424
Recoveries		
Prior years' expenditures	317	309
Last-resort assistance	61 158	56 415
Last-resort assistance - QPP	4 119	4 365
Last-resort assistance - Support payments	25 733	21 775
Last-resort assistance - Warrantors in default	8 349	7 325
Miscellaneous	31	30
	99 707	90 219
	123 649	121 002
Total own-source revenue	123 649	121 002
Government of Canada transfers		
Other programs		
Labour market agreement	655 760	653 448
Reception and settlement of refugees from Kosovo		414
Financing of pilot projects for older workers	2 254	6 486
	658 014	660 348
Less: Amounts entered in specific purpose accounts		
Account for the reception and settlement of refugees from Kosovo		414
Account for the financing of pilot projects for older workers	2 254	6 486
Total Government of Canada transfers	655 760	653 448
Total revenue	**779 409**	**774 450**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16	**EMPLOYMENT ASSISTANCE MEASURES**				
1. Emploi-Québec	968 979			968 978	
2. Employment Policies	1 636			1 636	1 432
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for projects promoting employment assistance, insertion and training					
TOTAL	970 615			970 614	1 432
PROGRAM 2 Summary: page 1-22	**FINANCIAL ASSISTANCE MEASURES**				
1. Management of the Income Security Network	186 395		4	186 391	124 213
2. Income Security Policies	6 117			6 117	3 523
3. Employment Assistance Permanent [1]	2 681 532 9 300	100		2 681 432 2 446	
4. Management of Destitution	29 172			29 172	
5. Parental Wage Assistance Program	31 362			31 362	
6. Office de la sécurité du revenu des chasseurs et piégeurs cris	16 687			16 687	
7. Maternity Allowances	7 350			7 350	
8. Action emploi	34 487			34 487	
9. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures					
TOTAL	3 002 402	100	4	2 995 444	127 736

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

This program funds Emploi-Québec and the Commission des partenaires du marché du travail (CPMT). Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the national, regional, local and sector levels. It is also responsible for the Act to foster the development of manpower training (R.S.Q., c. D-7.1) and the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5). The program also aims to develop employment policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
			968 978				1
204							
204			968 978				1

The objective of this program is to make financial assistance services accessible to all citizens who request them, and can prove the need, through the income security network and that of the city of Montréal. More specifically, it enables individuals to receive assistance of last resort based on the difference between their resources and essential needs. The program also provides low-income individuals with dependent children with a supplement based on their employment income to encourage them to remain or enter the labour market. Moreover, this program seeks to promote lasting employment integration for long-term beneficiaries of employment assistance by offering then temporary supplements to their employment income. Furthermore, the program provides the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required to support their traditional activities as members of that community. Lastly, it aims to develop income security policies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
61 359		819					
640		1 125	829				
		2 653 392	28 040				
	2 446						6 854
		29 172					
		31 362					
		16 687					
		7 350					
		34 487					
61 999	2 446	2 774 394	28 869				6 854

(in thousands of dollars)

PROGRAM 3
Summary: page 1-22

MANAGEMENT SUPPORT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Administration	12 791			12 037	7 723
Permanent [1]	89			89	
2. Management Services	149 736	1		145 013	31 764
Not requiring appropriations				326	
3. Collection Centre	11 098			10 098	8 931
Permanent [2]	7			7	
4. Planning and Citizen Services	24 184			24 184	10 881
TOTAL	197 905	1		191 754	59 299

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	4 161 526	101	4	4 154 944	188 467
Permanent	9 396			2 542	
Not requiring appropriations				326	
TOTAL	**4 170 922**	**101**	**4**	**4 157 812**	**188 467** [1]

1 Including 13 987 for 160 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, administer and coordinate human, information, material and financial resources essential to the management of programs. Moreover, it allows payments to Tribunal administratif du Québec in order to support causes related to the Department. This program also provides financing for planning activities and departmental coordination, and for services to the citizen.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 505		450	2 359			753	1
89							
49 056			64 193			4 722	
326							
1 167						1 000	
7							
2 977		9 978	348				
55 127		10 428	66 900			6 475	1
116 908		2 784 822	1 064 747			6 475	2
96	2 446						6 854
326							
117 330	**2 446**	**2 784 822**	**1 064 747**			**6 475**	**6 856**

EMPLOI, SOLIDARITÉ SOCIALE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Financial Assistance Measures			
Action emploi	34 487		
Parental Wage Assistance Program (PWAP)	31 362		
Maternity Allowances	7 350		
Employment Insurance	2 653 392		
Management of Destitution	29 172		
Office de la sécurité du revenu des chasseurs et piégeurs cris	16 687		
Other	1 945	16	
Total for Program 2	2 774 395	16	
Program 3 - Management Support			
Departmental Assistance for Innovation and Experimentation Fund	1 317	7	
The Administrative Tribunal of Québec	8 661		
Other	450	13	
Total for Program 3	10 428	20	
Total Appropriations and Expenditures	**2 784 823**	**36**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
			34 487		34 487	3 102
			31 362		31 362	30 888
			7 350		7 350	7 395
			2 653 392		2 653 392	2 606 084
			29 172		29 172	29 304
			15 486	1 201	16 687	16 505
		1 928			1 944	404
		1 928	2 771 249	1 201	2 774 394	2 693 682
	500	810			1 317	2 742
				8 661	8 661	8 467
		437			450	450
	500	1 247		8 661	10 428	11 659
	500	**3 175**	**2 771 249**	**9 862**	**2 784 822**	**2 705 341**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	6 938	6 938	6 999
Operating	2 629	2 629	2 349
Capital	295	295	262
Support	2 774 961	2 774 960	2 695 731
TOTAL FOR THE PORTFOLIO	**2 784 823**	**2 784 822**	**2 705 341**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	170 650	170 497	169 070
Operating	42 188	42 145	40 661
Capital	34 275	34 275	41 019
Interest	2 392	2 392	3 070
Support	815 438	815 438	806 120
TOTAL FOR THE PORTFOLIO	**1 064 943**	**1 064 747**	**1 059 940**

ENVIRONNEMENT
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Water resources		
Certification of private and municipal laboratories	381	374
Water supply	267	139
Legal of enterprises advertising	760	
	1 408	513
Other		
Depollution attestations	1 228	126
Environmental protection fees	807	811
Miscellaneous	1	1
	2 036	938
	3 444	1 451
Miscellaneous revenue		
Sales of goods and services		
Form, documentation and information	59	46
Land and buildings	188	90
Rental and concessions	796	702
Recoveries from third parties	59	127
Management of public dams	847	719
Training partnership and special events organization	92	
Gains on sale immoveables	66	
Environmental sustainable development initiative financing	10 000 [1]	
Financing of independent service units	2 879	1 739
Miscellaneous	1	
	14 987	3 423
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	92	
Account for environmental sustainable development initiative financing	10 000 [1]	
Financing account for independent service units	2 879	1 739
	2 016	1 684
Interest		
Miscellaneous	34	23
Fines and forfeitures		
Offences under miscellaneous legislation	229	723
Recoveries		
Prior years' expenditures	314	171
Prior years' subsidies	33	117
	347	288
	2 626	2 718
Total own-source revenue	6 070	4 169

[1] The increase results from the new agreement with the Québec Sustainable Development Action Fund (FAQDD).

ENVIRONNEMENT
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Government of Canada transfers		
Other programs		
Surface water surveys	200	200
Climate networks in Québec	207	203
James Bay environment and regional water treatment plan	222	125
St. Lawrence Action Plan	1 150	1 075
Total Government of Canada transfers	1 779	1 603
Total revenue	**7 849**	**5 772**

ENVIRONNEMENT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**ENVIRONMENTAL PROTECTION**			
1. Environmental Policies and Sustainable Development	25 219	2	315	23 584	14 495
2. Environmental Evaluations and Coordination	18 680	2	257	18 275	9 272
3. Environmental Protection and Restoration	96 654	11	25 961	68 523	51 221
Permanent [1]	217			217	104
4. Administration	10 628	2	77	10 412	5 538
Permanent [2]	22			22	
5. Management Services	51 170		4 955	45 469	21 024
Permanent [3]	25				
Permanent [4]	68				
Not requiring appropriations				6 419	
TOTAL	202 683	17	31 565	172 921	101 654

[1] Public Curator Act, (R.S.Q., c. C-81).
[2] Executive Power Act, (R.S.Q., c. E-18).
[3] Financial Administration Act, (R.S.Q., c. A-6.001).
[4] Public Administration Act, (R.S.Q., c. A-6.01).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-18		**BUREAU D'AUDIENCES PUBLIQUES SUR L'ENVIRONNEMENT**			
1. Bureau d'audiences publiques sur l'environnement	6 385	2	77	6 306	3 840
Not requiring appropriations				63	
TOTAL	6 385	2	77	6 369	3 840
TOTAL FOR THE PORTFOLIO					
Voted	208 736	19	31 642	172 569	105 390
Permanent	332			239	104
Not requiring appropriations				6 482	
TOTAL	**209 068**	**19**	**31 642**	**179 290**	**105 494** [1]

[1] Including 9 629 for 103 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at preventing, reducing or eliminating water soil and air pollution, restoring sites, and protection of environments and resources.

3 001		6 088				1 318	
1 558		7 445				146	
14 659		2 643				2 159	
113							
4 557		317				137	
22							
24 438		7				746	
							25
							68
6 419							
54 767		16 500				4 506	93

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

2 466							
63							
2 529							

50 679		16 500				4 506	
135							93
6 482							
57 296		**16 500**				**4 506**	**93**

ENVIRONNEMENT
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection			
Air Purification	1 948		
Contaminated Land Rehabilitation Program	2 456		
Support Program for Community Enterprises involved with Waste Management	2 654		
Hygiene Program in Northern Territory			
Partnership Program for Private Stewardship	789		
St. Lawrence Vision 2000	511	264	
Support for Environmental Management in Agricultural Areas	305		
Support for Municipal Bodies - Waste Management Plans	1 960		
Support for Environnemental Agencies	978	25	
Subsidies for Environmental Research and Development	678		
Other	4 221	5	
Total for Program 1	16 500	294	
Total Appropriations and Expenditures	**16 500**	**294**	

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
26	1 759	163			1 948	1 759
	1 859	597			2 456	5 397
		2 654			2 654	2 520
						715
		778	11		789	
3		244			511	716
		305			305	1 278
				1 960	1 960	4 550
		953			978	6 572
678					678	1 275
124	65	4 022	5		4 221	1 673
831	3 683	9 716	16	1 960	16 500	26 455
831	**3 683**	**9 716**	**16**	**1 960**	**16 500**	**26 455**

ENVIRONNEMENT

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Operating			2 270
Capital	1 478	1 478	5 060
Interest	381	381	337
Support	14 641	14 641	18 788
TOTAL FOR THE PORTFOLIO	**16 500**	**16 500**	**26 455**

FAMILLE, ENFANCE ET CONDITION FÉMININE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Case studies	62	22
Miscellaneous revenue		
Recoveries		
Prior years' subsidies	1 552	4 358
Miscellaneous	28	22
	1 580	4 380
Total own-source revenue	1 642	4 402
Government of Canada transfers		
Other programs		
Reception and settlement of refugees from Kosovo		50
Less: Amount entered in specific purpose account		
Account for the reception and settlement of refugees from Kosovo		50
Total Government of Canada transfers		
Total revenue	**1 642**	**4 402**

FAMILLE, ENFANCE ET CONDITION FÉMININE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-22		**PLANNING, RESEARCH AND ADMINISTRATION**			
1. Direction, Planning, Research and Management Services	35 224		2 007	30 049	16 246
Permanent [1]	10			10	
Not requiring appropriations				1 917	
2. Administration of Child Care and other Family and Childhood Services	10 697			10 612	9 429
TOTAL	45 931		2 007	42 588	25 675

1 Executive Power Act, (R.S.Q., c. E-18).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-22		**FAMILY AND CHILD SERVICES**			
1. Financial Support for Early Childhood Centres and Other Child Care Services	1 202 895			1 165 419	
Permanent [1]	240			240	
2. Debt Service for Early Childhood Centres	1 776				
3. Financial Support to Family and Community Organizations	5 240			5 060	
TOTAL	1 210 151			1 170 719	

1 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-22		**FAMILY BENEFITS**			
1. Family Allowance	527 100			504 953	
Permanent [1]	3 472			3 472	
2. Allowance for Handicapped Children	40 100			38 430	
Permanent [1]	152			152	
3. Administrative Support	26 370			23 908	
TOTAL	597 194			570 915	

1 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
This program has two objectives: to perform research and elaborate policies which are favourable to the development of families and children, in coordination with government departments and agencies; and to develop and administer child care and other family and chilhood services. This program also includes administrative costs of the Department.							
11 764		2 039				1 229	1 939
10							
1 917							
1 183							85
14 874		2 039				1 229	2 024
This program has two objectives: to develop and promote access to quality, education-oriented child care services; and to provide financial assistance to child care centre associations and amalgamations as well as community and family organizations involved with childhood and family matters.							
		1 165 419					37 476
	240						
							1 776
		5 060					180
	240	1 170 479					39 432
This program distributes family benefits which include the family allowance and the allowance for handicapped children. It also includes the administrative and management costs of this program.							
		504 953					22 147
	3 472						
		38 430					1 670
	152						
		23 908					2 462
	3 624	567 291					26 279

FAMILLE, ENFANCE ET CONDITION FÉMININE

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-22		**ADVISORY BODIES**			
1. Conseil de la famille et de l'enfance	988		1	960	685
2. Conseil des aînés	617		12	595	436
Not requiring appropriations				3	
3. Secrétariat aux aînés	2 090			2 068	371
TOTAL	3 695		13	3 626	1 492
PROGRAM 5 Summary: page 1-26		**STATUS OF WOMEN**			
1. Conseil du statut de la femme	4 429		6	4 418	3 232
Not requiring appropriations				51	
2. Secrétariat à la condition féminine	2 979		28	2 798	1 339
Not requiring appropriations				16	
TOTAL	7 408		34	7 283	4 571
TOTAL FOR THE PORTFOLIO					
Voted	1 860 505		2 054	1 789 270	31 738
Permanent	3 874			3 874	
Not requiring appropriations				1 987	
TOTAL	**1 864 379**		**2 054**	**1 795 131**	**31 738** [1]

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[1] Including 3 755 for 35 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program is intended to ensure the functioning of the Conseil de la famille et de l'enfance, whose main role is to advise the minister on all questions concerning child and family welfare at the minister's request or on its own initiative. The program also helps to shed light on the needs of the elderly in Québec, define policy directions in this respect, and pinpoint and foster the implementation of significant developmental measures and sectoral or multisectoral catalyst projects that are to be included in the government's action plan respecting the elderly.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
267		8				27	
158		1				10	
3							
157		1 540				22	
585		1 549				59	

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 186						5	
51							
419		1 040				153	
16							
1 672		1 040				158	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
15 134		1 742 398				1 446	67 735
10	3 864						
1 987							
17 131	**3 864**	**1 742 398**				**1 446**	**67 735**

FAMILLE, ENFANCE ET CONDITION FÉMININE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Planning, Research and Administration			
Other	2 175		
Program 2 - Family and Child Services			
Exemptions and Financial Assistance for Children Using Child Care Services	10		
Debt Service for Early Childhood Centres	1 776		
Annual Grants for Child Care Centres	183 287	183 287	
Subsidies to Agencies and Associations	3 883		
Grants to Partners and Special Projects	1 357		
Development and Investment Grants	17 948		
Operations Grants for Early Childhood Centres	1 001 650		
Other			
Total for Program 2	1 209 911	183 287	
Program 3 - Family Benefits			
Family Allowance	527 100		
Handicapped Child Allowance	40 100		
Administrative support - Régie des rentes du Québec	26 370		
Total for Program 3	593 570		
Program 4 - Advisory Bodies			
"Engagements et perspertives 2001-2004" Action Plan for the Elderly	1 500		
Other	49		
Total for Program 4	1 549		
Program 5 - Status of Women			
"À égalité pour décider" Program	1 000		
Other	40		
Total for Program 5	1 040		
Total Appropriations and Expenditures	**1 808 245**	**183 287**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		1 833	206		2 039	1 997
			5		5	12
					183 287	165 423
		3 703			3 703	3 026
		1 057		300	1 357	458
		7 849			7 849	20 584
		974 278			974 278	843 883
						200
		986 887	5	300	1 170 479	1 033 586
			504 953		504 953	546 351
			38 430		38 430	37 702
				23 908	23 908	21 896
			543 383	23 908	567 291	605 949
		1 500			1 500	1 500
		40	9		49	49
		1 540	9		1 549	1 549
		1 000			1 000	1 000
		40			40	46
		1 040			1 040	1 046
		991 300	**543 603**	**24 208**	**1 742 398**	**1 644 127**

FAMILLE, ENFANCE ET CONDITION FÉMININE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Operating	26 370	23 908	21 896
Capital	18 047	6 674	20 602
Support	1 763 828	1 711 816	1 601 629
TOTAL FOR THE PORTFOLIO	**1 808 245**	**1 742 398**	**1 644 127**

FAUNE ET PARCS
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Hunting, fishing and trapping permits	26 167	26 323
Commercial and private permits	251	267
Fees for commercial operations	1 121	1 132
Miscellaneous		5
	27 539	27 727
Miscellaneous revenue		
Sales of goods and services		
Gains on sale immoveables	103	3
Training, partnership and special events organization	329	34
Miscellaneous	50	25
	482	62
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	329	34
	153	28
Interest		
Miscellaneous	45	46
Fines and forfeitures		
Offences under wildlife and park - laws and regulations	580	506
Miscellaneous	19	14
	599	520
Recoveries		
Prior years' expenditures	388	404
Miscellaneous	3	13
	391	417
	1 188	1 011
Total own-source revenue	28 727	28 738
Government of Canada transfers		
Other programs		
St. Lawrence Action Plan	350	425
Total Government of Canada transfers	350	425
Total revenue	**29 077**	**29 163**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18	**SOCIÉTÉ DE LA FAUNE ET DES PARCS DU QUÉBEC**				
1. Wildlife Development and Management	34 144	2	1 724	32 004	18 351
2. Park Planning and Development	31 066		1 014	28 892	2 522
Permanent [1]	75			66	
3. Wildlife Protection	36 492	10	2 252	34 230	27 962
Permanent [2]	15			15	
4. Management	17 568		32	17 534	9 753
Permanent [3]	95				
Not requiring appropriations				7 563	
TOTAL	119 455	12	5 022	120 304	58 588

1 Financial Administration Act, (R.S.Q., c. A-6.001).

2 Respecting the conservation and development of wildlife Act, (R.S.Q., c. C-61.1).

3 Public Administration Act, (R.S.Q., c. A-6.01).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	119 270	12	5 022	112 660	58 588
Permanent	185			81	
Not requiring appropriations				7 563	
TOTAL	**119 455**	**12**	**5 022**	**120 304**	**58 588** [1]

[1] Including 4 701 for 59 executives (deputy minister, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to ensure, within a framework of sustainable and harmonious development at the cultural, social economic and regional levels, the conservation and development of wildlife, its habitat and parks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
5 649		8 004				414	
20 530		5 840				1 160	
	66						9
6 268							
15							
1 612		6 169				2	
							95
7 563							
41 637	66	20 013				1 576	104

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
34 059		20 013				1 576	
15	66						104
7 563							
41 637	**66**	**20 013**				**1 576**	**104**

FAUNE ET PARCS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Société de la faune et des parcs du Québec			
Wildlife Action Program	1 060	27	
Youth Employment Program	611		
St. Lawrence Vision 2000	300		
Société des établissements de plein air du Québec	3 463	3 238	
Support in Native Communities	8 268		
Other	6 311	3 206	
Total for Program 1	20 013	6 471	
Total Appropriations and Expenditures	**20 013**	**6 471**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
3	2	1 023		5	1 060	3 909
		611			611	10 668
		300			300	259
				225	3 463	10 467
	690	7 578			8 268	6 565
20	302	2 743		40	6 311	750
23	994	12 255		270	20 013	32 618
23	**994**	**12 255**		**270**	**20 013**	**32 618**

FAUNE ET PARCS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Capital			83
Interest			201
Support	20 013	20 013	32 334
TOTAL FOR THE PORTFOLIO	**20 013**	**20 013**	**32 618**

FINANCES, ÉCONOMIE ET RECHERCHE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Income and property taxes		
Contributions to the Health Services Fund		
Employer contributions	3 931 820	4 138 656
Personal contributions	136 300	152 136
	4 068 120	4 290 792
Duties and permits		
Other		
Establishment of insurance companies	1	455
Insurance companies	267	246
Creation of and amendments to corporations	8 746	8 357
Legal of enterprises advertising	32 604	34 023
Companies' annual reports	43	50
Miscellaneous	72	91
	41 733	43 222
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	144	137
Contributions from trust and savings companies	757	728
Contributions from insurance companies	5 665	5 452
Cost of inspecting deposit institutions	59	43
Access to information		62
Broker's and real estate agents' dues	173	74
Cooperatives' and financial services' dues	2 303	2 744
Loan guarantees - Government corporations	193 769	195 948
Financing of the Race Horse Industry Recovery Plan	22 981	24 016
Miscellaneous	19	36
	225 870	229 240
Less: Amounts entered in specific purpose account		
Account for the financing of the Race Horse Industry Recovery Plan	22 981	24 016
	202 889	205 224
Interest		
Bank accounts	1 238	1 256
Loans		292
Government of Canada account	122	288
Survivors pension plan fund	(14 525) [1]	12 033
Accounts receivable	6	5 176
Miscellaneous	1	
	(13 158)	19 045
Fines and forfeitures		
Legal deposits	464	481
Seizure of money - drugs and narcotics	4 110	
Miscellaneous	40	44
	4 614	525

[1] The decrease is due to the fact that the rate of return was lower than the previous year.

FINANCES, ÉCONOMIE ET RECHERCHE

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003		2002
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	15 540		8 870
Prior years' subsidies	11 805	2	400
Appropriation of balances - dormant accounts	226		121
	27 571		9 391
	221 916		234 185
Revenue from Government enterprises			
Société des alcools du Québec	540 000	3, 6	487 000
Loto-Québec	1 311 000	6	1 319 000
Hydro-Québec	763 000	4, 6	554 000
Other	10 000	5, 6	
	2 624 000		2 360 000
Total own-source revenue	6 955 769		6 928 199
Government of Canada transfers			
Equalization payments	5 314 612	B	5 336 448
Canadian health and social programs transfer	2 641 243	C	2 957 891
Other transfers related to fiscal arrangements	33 580	D	26 847
Other programs	(59 858)	E	(400 052)
Total Government of Canada transfers	7 929 577		7 921 134
Total revenue	**14 885 346**		**14 849 333**

2 The increase is due primarily to the recovery of subsidies following the discontinuation of two major projects, NASDAQ Canada inc. and the Montréal Exchange, for 9 000 and 2 700 respectively.

3 The increase in dividends reflects the increase in the corporation's revenue in 2002-2003.

4 The increase in the corporation's profits is due primarily to an increase in domestic sales due to colder temperatures, economic activity and the change in sales volumes and prices on markets outside Québec.

5 The change is due to the payment of a 10 000 dividend by the Corporation d'hébergement du Québec in 2002-2003.

6 Balance of the Government's share in the results:

	2003		2002
Société des alcools du Québec	379		1 684
Loto-Québec	41 769		32 951
Hydro-Québec	1 077 000	4	487 000
Other	18 721	A	(150 835)
	1 137 869		370 800
Dividends declared	2 624 000		2 360 000
	3 761 869		**2 730 800**

FINANCES, ÉCONOMIE ET RECHERCHE
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
A) Other		
Centre de recherche industrielle du Québec		(2 097)
Commission de la santé et de la sécurité du travail	680 160 [7]	(32 729)
Corporation d'hébergement du Québec	5 540 [5]	15 048
Financement-Québec	8 967	7 878
Fonds d'indemnisation du courtage immobilier	406	(33)
IQ Immigrants Investisseurs inc.	2 854	
Régie de l'assurance-dépôt du Québec	26 699	25 630
Société de développement de la Baie James	(175)	709
Société de l'assurance automobile du Québec	(270 450) [8]	(29 213)
Société des établissements de plein air du Québec	1 109	2 669
Société d'habitation du Québec-Immobilière	3 829	2 744
Société générale de financement du Québec	(339 025) [9]	(90 484)
Société Innovatech du Grand Montréal	(79 642) [10]	(39 624)
Société Innovatech du Sud du Québec	(10 898)	(2 396)
Société Innovatech Québec et Chaudière-Appalaches	(10 899)	(9 453)
Société Innovatech Régions Ressources	246	516
	18 721	**(150 835)**
B) Equalization payments		
2002-2003	4 885 854	
2001-2002	202 784	4 899 919
2000-2001	111 246	(81 734)
1999-2000	114 728	456 158
1998-1999 and years previous		62 105
	5 314 612	**5 336 448**
C) Canadian health and social programs transfer		
Total entitlements		
2002-2003	8 251 535	
2001-2002	(23 215)	7 965 426
2000-2001	(17 706)	117 254
1999-2000	25 098	17 631
1998-1999		(9 618)
	8 235 712	8 090 693
Tax transfer		
2002-2003	(3 477 110)	
2001-2002	32 400	(3 566 244)
2000-2001	26 006	(99 927)
1999-2000	3 223	(21 486)
1998-1999		7 622
	(3 415 481)	(3 680 035)

[7] The increase is due to change in the status of the entity, whose activities were transferred to a social utility trust, the Health and Safety Fund, on January 1, 2003. This trust is not included in the accounting entity.

[8] The decrease is due primarily to the marked drop in net investment income.

[9] The change is due primarily to the devaluation of fixed assets, the increase in the unrealized net loss on venture capital investments and in the provision for losses on other long-term investments offset by an increase in the net gain on the sale of enterprises and long-term investments.

[10] The change is due primarily to an increase in investment-related spending, notably the permanent decline in value of capital stock investments, and the decline in earnings on the disposal of investments.

FINANCES, ÉCONOMIE ET RECHERCHE
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
C) Canadian health and social programs transfer (cont'd)		
Special abatement (13.5 personal income tax points)		
2002-2003	(2 410 268)	
2001-2002	27 345	(2 499 221)
2000-2001	(39 515)	(97 090)
1999-2000	(7 145)	27 410
1998-1999		7 482
	(2 429 583)	(2 561 419)
Supplement trust fund	250 595	1 108 652
	2 641 243	**2 957 891**
D) Other transfers related to fiscal arrangements		
Share of special tax on preferred share dividends	**33 580**	**26 847**
E) Other programs		
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2003-2004	(246 223)	
2002-2003	13 717	(285 311)
2001-2002		(288 781)
2000-2001		(32 238)
	(232 506)	(606 330)
Bilingualism		
2002-2003	38 524	
2001-2002		38 524
	38 524	38 524
Canada Student Loans program	128 862	143 231
Population-based subsidy	5 262	4 985
Softwood Lumber Products Export Charge		14 971
Integration of immigrants		4 567
	(59 858)	**(400 052)**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

ECONOMIC AND FISCAL POLICIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Economic, Fiscal and Budgetary Policy and Financial Institutions	16 787		148	12 831	8 091
Not requiring appropriations				52	
2. Monitoring and Forecasting the Economy and Budgetary Revenues	5 017			3 670	3 173
Permanent [1]	20			20	20
3. Institut de la statistique du Québec	15 963			15 962	
TOTAL	37 787		148	32 535	11 284

1 Act respecting public inquiry Commissions, (R.S.Q., c. C-37).

PROGRAM 2
Summary: page 1-26

FINANCIAL POLICIES AND OPERATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Financing, Debt Management and Financial Operations	7 432		247	6 194	6 088
Not requiring appropriations				523	
2. Bank Service Charges					
Permanent [1]	10 252			9 735	
3. Government Corporations, Economic Projects and Financial Organization	2 869			1 659	1 587
TOTAL	20 553		247	18 111	7 675

1 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 3
Summary: page 1-26

COMPTROLLER OF FINANCE, AND GOVERNMENT ACCOUNTING

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Comptroller of Finance and Government Accounting	19 253		233	13 341	12 269
Not requiring appropriations				651	
TOTAL	19 253		233	13 992	12 269

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to advise the government on matters pertaining to financial, economic and fiscal policy, as well as on its financial relations with the federal government. Another objective of this program is to ensure analysis and forecasting of socio-economic variables describing the evolution and the structure of the Québec economy, as well as to administer the government's programs of tax relief in the new economy sector. Lastly, the program provides statistical information on the situation in Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
2 930		1 810			145	624	3 039
52							
497							1 347
		15 962					1
3 479		17 772			145	624	4 387

The objective of this program is to develop financial and accounting policies, and carry out transactions related to the administration of the Consolidated Revenue Fund and the management of the government's debt. It also seeks to advise the Minister in his role as shareholder of government corporations.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
106						301	690
523							
9 735							517
72							1 210
10 436						301	2 417

The objective of this program is to enable the Comptroller of Finance to provide departments and agencies with accounting services, develop and operate the government accounting system, satisfy himself as to the reliability of the financial information recorded in the government's accounting system, and prepare the financial reports and Public Accounts.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 072						563	5 116
651							
1 723						563	5 116

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	

PROGRAM 4

Summary: page 1-30

DEBT SERVICE AND INTEREST ON THE RETIREMENT PLANS ACCOUNT

1. Direct Debt Service					
Permanent [1]	3 887 959			3 887 959	
2. Interest on the Retirement Plans Account					
Permanent [2]	2 668 000			2 647 790	
TOTAL	6 555 959			6 535 749	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

[2] Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13.1), Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

PROGRAM 5

Summary: page 1-26

INTERNAL MANAGEMENT AND SUPPORT

1. Internal Management and Support	28 539	3	491	22 280	11 466
Permanent [1]	10			10	
Permanent [2]	4				
Not requiring appropriations				1 188	
TOTAL	28 553	3	491	23 478	11 466

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 6

Summary: page 1-26

THE INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS

1. The Inspector General of Financial Institutions	27 644	2	411	22 425	15 876
Permanent [1]	8			8	
Not requiring appropriations				1 531	
TOTAL	27 652	2	411	23 964	15 876

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

				3 887 959			
				2 647 790			20 210
				6 535 749			20 210

The objective of this program is to provide the department with the professional and technical support it needs with repect to human resources, financial management, communications, computer systems and material resources.

10 746		68				815	4 950
10							
							4
1 188							
11 944		68				815	4 954

The objective of this program is the oversight and control of financial institutions, and the administration of a government register of sole proprietorships, partnerships and legal persons.

6 549						807	3 999
	8						
1 531							
8 080	8					807	3 999

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 7 Summary: page 1-18	**ECONOMIC DEVELOPMENT ASSISTANCE**				
1. Investissement Québec	358 976			337 639	
2. Initiatives for Economic Development and Employment	23 492			9 058	
3. Assistance to Agencies involved in Economic Development	10 864			8 667	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation which supports connecting families to the Internet					
TOTAL	393 332			355 364	
PROGRAM 8 Summary: page 1-18	**PRIVATE INVESTMENT AND JOB CREATION PROMOTION FUND**				
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects which promote increased investment	490				
TOTAL	490				

This program seeks to coordinate government initiatives in the realm of solicitation and investment support and to support various agencies and enterprises engaged in economic development. It is also aimed at supporting economic development and job-creation initiatives. In addition, one of its objectives is to provide assistance to enable families to connect to the Internet.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
	207 398	130 241					21 337
723		8 335			1 000	175	13 259
1 000		6 717	950		738		1 459
1 723	207 398	145 293	950		1 738	175	36 055

The objective of this program is to offer different forms of financial support to promote investments and the increase in employment.

					400		90
					400		90

FINANCES, ÉCONOMIE ET RECHERCHE *

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 9 Summary: page 1-26	**PROVISION FOR INITIATIVES CONCERNING REVENUES**				
1. Provision to increase, with the approval of Conseil du trésor, any appropriation to departments for the realization of projects associated with collecting all revenue owed the government	14 809				
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation to departments for the realization of measures involving cost recovery	4 434				
TOTAL	19 243				
TOTAL FOR THE PORTFOLIO					
Voted	536 569	5	1 530	453 726	58 550
Permanent	6 566 253			6 545 522	20
Not requiring appropriations				3 945	
TOTAL	**7 102 822**	**5**	**1 530**	**7 003 193**	**58 570** [1]

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[1] Including 10 151 for 103 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Effective September 25, 2002, under section 9 of the Executive Power Act, (R.S.Q., c. E-18) and Order-in-Council 1109-2002, the Ministère des Finances has been designated as Ministère des Finances, de l'Économie et de la Recherche.

The objective of this program is to realize specific projects that are associated with collecting all revenue owed to the government or to implement cost recovery measures.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
							14 809
							4 434
							19 243
23 695	207 398	163 133	950		2 283	3 285	75 740
9 745	8			6 535 749			20 731
3 945							
37 385	**207 406**	**163 133**	**950**	**6 535 749**	**2 283**	**3 285**	**96 471**

FINANCES, ÉCONOMIE ET RECHERCHE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Economic and Fiscal Policies			
Institut de la statistique du Québec	15 963		
Bureau de transition de l'encadrement du secteur financier	1 810		
Total Program 1	17 773		
Program 5 - Internal Management and Support			
Other	70		
Program 7 - Economic Developement Assistance			
Assistance to Certain Industrial Projects of Economic Interest	17 799	2 753	
Montréal Institute of Financial Mathematics	3 700		
Private Investment and Job Creation Promotion Fund	123 994	103 174	
Initiatives for economic development and job stimulation	4 290	1 000	
Operating Subsidy - Investissement Québec	27 585		
Support for the Operation of the "Chantier de l'économie sociale" Agency	615		
Total Program 7	177 983	106 927	
Program 8 - Private Investment and Job Creation Promotion Fund			
Private Investment and Job Creation Promotion Fund	490		
Total Appropriations and Expenditures	**196 316**	**106 927**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
				15 962	15 962	14 323
		1 810			1 810	
		1 810		15 962	17 772	14 323
		68			68	66
4 000		2 298			9 051	2 308
		3 700			3 700	3 700
					103 174	152 584
		789			1 789	5 685
				27 067	27 067	23 281
		512			512	88
4 000		7 299		27 067	145 293	187 646
						413
4 000		**9 177**		**43 029**	**163 133**	**202 448**

FINANCES, ÉCONOMIE ET RECHERCHE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	34 797	34 278	27 253
Operating	8 751	8 751	10 351
Support	152 768	120 104	164 844
TOTAL FOR THE PORTFOLIO	**196 316**	**163 133**	**202 448**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Operating	950	950	950
TOTAL FOR THE PORTFOLIO	**950**	**950**	**950**

INDUSTRIE ET COMMERCE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Upholstering	751	651
Miscellaneous	86	77
	837	728
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	956	1 102
Miscellaneous	15	
	971	1 102
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	956	1 102
	15	
Interest		
Miscellaneous		4
Recoveries		
Prior years' expenditures	126	169
Prior years' subsidies	1 056	3 118
	1 182	3 287
	1 197	3 291
Total own-source revenue	2 034	4 019
Total revenue	**2 034**	**4 019**

INDUSTRIE ET COMMERCE *

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-18	**FINANCIAL AND TECHNICAL SUPPORT FOR BUSINESSES AND MARKET DEVELOPMENT**				
1. Administration and Management services	30 189		4 161	26 027	14 431
Permanent [1]	10			10	
Permanent [2]	55			55	
Not requiring appropriations				1 465	
2. Development of Industrial Sectors	8 613	1		8 612	7 019
3. Services for companies, Cooperatives and Businesses	15 273			15 273	12 563
4. Economic Policy and Analysis	12 653			12 653	3 598
5. Market development	16 456	19		16 437	6 896
6. Financial assistance for companies and Partnerships	117 419			117 419	
TOTAL	200 668	20	4 161	197 951	44 507

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-18	**QUEBEC STUDENT PLACEMENT**				
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students					
TOTAL					

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	200 603	20	4 161	196 421	44 507
Permanent	65			65	
Not requiring appropriations				1 465	
TOTAL	**200 668**	**20**	**4 161**	**197 951**	**44 507** [1]

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[1] Including 5 643 for 59 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Effective September 25, 2002, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 1109-2002, the duties of this Department have been transferred to the Minister of Finance, the Economy and Research.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to provide businesses and organizations with technical and financial support for industrial, commercial, cooperative and market development purposes, with a view to job creation. It also encompasses the department's administration and management support services, as well as the resources needed to plan and formulate policies and strategies consistent with its mission.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
11 596							1
10							
	55						
1 465							
1 593							
2 710							
9 055							
9 541							
		117 419					
35 970	55	117 419					1

This program, constituted from specific appropriations, is designed to foster the creation of summer employment for students in Québec's public service.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
34 495		117 419					1
10	55						
1 465							
35 970	**55**	**117 419**					**1**

INDUSTRIE ET COMMERCE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Financial and Technical Support for Businesses and Market Development			
Assistance for the Realization of Investment Projects	864	864	
Assistance for Shipbuilding			
Montréal Enterprises and Innovation Centre	800		
International Telecommunications Training Centre	1 600		
Partnership Fund	4 323	1 522	
Aerospace Sector Investment Fund	167	167	
Fonds régionaux Desjardins	2 500	2 500	
Workforce Training in the Domains of Optics, Photonics and Laser	5 550		
Innovation in Small and Medium-Sized Enterprises	16 590	16 590	
Regional and Economic Development Agencies	7 967	1 368	
Resource region development plan	5 804	1 466	
Support Program for the Development of the Cité de l'optique for the Québec City Region	607	607	
Strategic Employment Support Program	9 536	8 660	
Export Development Support Program	9 628	7 885	
Support Program for Technology Showcases	7 377	7 377	
Programs to Further Knowledge in Science and Technology	3 485	3 485	
Sociétés Innovatech	700		
Support for Connecting Families to the Internet	37 112		
Québec-World Internships			
Other	2 809	1 600	
Total for Program 1	117 419	54 091	
Total Appropriations and Expenditures	**117 419**	**54 091**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
					864	898
						535
		800			800	800
		1 600			1 600	1 700
		2 801			4 323	4 319
					167	367
					2 500	2 500
5 550					5 550	5 000
					16 590	8 200
52		6 447		100	7 967	5 540
474		3 864			5 804	2 827
					607	1 552
		876			9 536	9 356
253		1 490			9 628	12 063
					7 377	4 000
					3 485	4 861
				700	700	900
			37 112		37 112	53 195
						19
		893		316	2 809	1 616
6 329		18 771	37 112	1 116	117 419	120 248
6 329		**18 771**	**37 112**	**1 116**	**117 419**	**120 248**

INDUSTRIE ET COMMERCE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Operating			900
Capital			1 433
Interest	156	156	
Support	117 263	117 263	117 915
TOTAL FOR THE PORTFOLIO	**117 419**	**117 419**	**120 248**

JUSTICE

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Legal of enterprises advertising	446	489
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	134	146
Room and board	100	95
Recoveries from third parties	124	291
Judicial documents	28 014	28 406
Legal transactions	30 297	25 261
Miscellaneous	3	
	58 672	54 199
Interest		
Miscellaneous	10	8
Fines and forfeitures		
Deposits and bonds	229	41
Offences under the Highway Safety Code	55 595	50 855
Offences under the Criminal Code	7 931	7 658
Offences under miscellaneous legislation	18 060	11 680
Miscellaneous	5	11
	81 820	70 245
Recoveries		
Prior years' expenditures	336	1 010
Surplus - Special funds and agencies	899	476
	1 235	1 486
	141 737	125 938
Total own-source revenue	142 183	126 427
Government of Canada transfers		
Other programs		
Application of the Accord governing the Contraventions Act	477	396
Third Summit of the Americas		206
Legal aid	22 013	21 704
Legal counsel to Native people	467	509
Child support	2 742	3 617
Miscellaneous	76	79
	25 775	26 511
Less: Amounts entered in specific purpose accounts		
Account for the application of the Accord governing the Contraventions Act	477	396
Account related to the Third Summit of the Americas		206
Total Government of Canada transfers	25 298	25 909
Total revenue	**167 481**	**152 336**

JUSTICE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-28

JUDICIAL ACTIVITY

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Magistrature	989			973	869
Permanent [1]	43 639			43 343	40 767
2. Judiciary Ethics and Advanced Courses for Judges Permanent [1]	2 164		5	2 159	282
3. Support for Magistrature	24 256		2 145	21 989	19 719
Permanent [1]	59			59	42
4. Committee on Judges' Remuneration Permanent [1]	200				
TOTAL	71 307		2 150	68 523	61 679

1 Courts of Justice Act, (R.S.Q., c. T-16).

PROGRAM 2
Summary: page 1-28

ADMINISTRATION OF JUSTICE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administrative Support for Judicial Activity	74 000	364	462	73 174	50 665
Permanent [2]	4			4	
2. Legal and Legislative Affairs	31 507	24	89	31 393	29 539
3. Public Prosecution	39 132	1	119	39 012	34 878
4. Management, Planning and Organizational Services	119 196	1	3 882	115 313	29 769
Permanent [1]	3 961			3 520	3 520
Permanent [2]	131				
Permanent [3]	25			25	
Permanent [4]	8 700			8 146	
Not requiring appropriations				8 083	
5. Processing of Violations and Collection of Fines	16 548		7 042	7 306	5 894
6. Justice Integrated Information System	6 888		6 888		
TOTAL	300 092	390	18 482	285 976	154 265

1 Courts of Justice Act, (R.S.Q., c. T-16).
2 Public Administration Act, (R.S.Q., c. A-6.01).
3 Executive Power Act, (R.S.Q., c. E-18).
4 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this program is to deliver justice through the formulation of decisions in accordance with the jurisdictions of various courts of law. It ensures respect for rules of ethics which apply to the Bench, further training of judges, and provides the necessary administrative support. The program also seeks to evaluate the compensation, the retirement plans and other employee benefits of justices of the Court of Québec and the municipal courts, and formulate recommendations to the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
104						16	
2 576							296
1 877							
2 270						122	
17							
							200
6 844						138	496

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and registry offices, provide legal, legislative and regulatory support for all government activities and ensure the application of the Criminal Code and the penal laws in Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
21 056		115	1 338				
4							
1 854							1
3 564			570				
84 118		1 426					
							441
							131
25							
	8 146						554
8 083							
1 412						2 200	
120 116	8 146	1 541	1 908			2 200	1 127

(in thousands of dollars)

PROGRAM 3
Summary: page 1-28

ADMINISTRATIVE JUSTICE

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 095			9 095	
2. Conseil de la justice administrative	529		10	413	148
TOTAL	9 624		10	9 508	148

PROGRAM 4
Summary: page 1-22

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Commission des services juridiques	119 751			119 751	
2. Fonds d'aide aux recours collectifs	834			834	
3. Crime Victims Compensation Permanent[1]	57 270			57 270	
TOTAL	177 855			177 855	

[1] Crime Victims Compensation Act, (R.S.Q., c. I-6).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
Voted	442 725	390	20 637	419 253	171 481
Permanent	116 153		5	114 526	44 611
Not requiring appropriations				8 083	
TOTAL	**558 878**	**390**	**20 642**	**541 862**	**216 092**[1]

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[1] Including 8 234 for 89 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program partly funds the Tribunal administratif du Québec, whose function in cases provided for by the Act respecting Administrative Justice, (R.S.Q., c. J-3) is to rule on proceedings instituted against an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics.

		9 095					
265						16	90
265		9 095				16	90

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice or groups of people likely to seek common recourse, and to provide assistance, support and financial compensation to crime victims.

		119 751					
		834					
7 297		49 973					
7 297		170 558					

114 643		131 221	1 908			2 354	91
11 796	8 146	49 973					1 622
8 083							
134 522	**8 146**	**181 194**	**1 908**			**2 354**	**1 713**

JUSTICE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Administration of Justice			
Support for Civil and Criminal Courts	1 278	46	
Other	263		
Total for Program 2	1 541	46	
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	9 095		
Program 4 - Assistance to Persons Brought before the Courts			
Legal Aid	48 802		
Commission des services juridiques	70 949		
Fonds d'aide aux recours collectifs - Assistance for Recipients	399		
Fonds d'aide aux recours collectifs - Operation	435		
Crime Victims Compensation	49 973		
Total for Program 4	170 558		
Total Appropriations and Expenditures	**181 194**	**46**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
	38	1 169	25		1 278	1 503
10		253			263	308
10	38	1 422	25		1 541	1 811
				9 095	9 095	9 230
			48 802		48 802	47 037
				70 949	70 949	72 050
			399		399	798
				435	435	435
			49 973		49 973	41 956
			99 174	71 384	170 558	162 276
10	**38**	**1 422**	**99 199**	**80 479**	**181 194**	**173 317**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	111 664	111 664	112 610
Operating	17 061	17 061	15 620
Capital	556	556	522
Support	51 913	51 913	44 565
TOTAL FOR THE PORTFOLIO	**181 194**	**181 194**	**173 317**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	643	643	
Operating	695	695	
Support	570	570	350
TOTAL FOR THE PORTFOLIO	**1 908**	**1 908**	**350**

RECHERCHE, SCIENCE ET TECHNOLOGIE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Recoveries		
Prior years' expenditures	104	123
Prior years' subsidies	362	276
	466	399
Total own-source revenue	466	399
Total revenue	**466**	**399**

RECHERCHE, SCIENCE ET TECHNOLOGIE *

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-28		**ADMINISTRATIVE SUPPORT FOR RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION**			
1. Planning, Coordination, Development and Administrative Support	20 506		119	15 893	11 419
Not requiring appropriations				368	
2. Conseil de la science et de la technologie	2 118			2 112	1 217
3. Agence d'évaluation des technologies et des modes d'intervention en santé	1 138			1 131	419
TOTAL	23 762		119	19 504	13 055
PROGRAM 2 Summary: page 1-18		**ASSISTANCE MEASURES FOR RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION**			
1. Fonds de recherche en santé du Québec	75 148			75 148	
2. Fonds québécois de la recherche sur la société et la culture	46 228			46 228	
3. Fonds québécois de la recherche sur la nature et les technologies	38 085			38 085	
4. Support for Research and Innovation	52 232			52 232	
5. Centre de recherche industrielle du Québec	15 700			15 700	
TOTAL	227 393			227 393	
TOTAL FOR THE PORTFOLIO					
Voted	251 155		119	246 529	13 055
Not requiring appropriations				368	
TOTAL	**251 155**		**119**	**246 897**	**13 055** [1]

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[1] Including 1 854 for 16 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Effective September 25, 2002, under section 9 of the Executive Power Act, (R.S.Q., c. E-18) and Order-in-Council 1109-2002, the duties of this Department have been transferred to the Minister of Finance, the Economy and Research.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program secures the human and material resources as well as the administrative services needed to implement and monitor the Québec Policy on Science and Innovation, the development of assessment mechanisms, the administration of measures and the coordination of government initiatives regarding the acquisition and sharing of knowledge, research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 474						701	3 793
368							
895							6
712							7
6 449						701	3 806

The purpose of this program is to provide the financial resources necessary to sustain research and the training of researchers, innovation, liaison and transfer, promotion of careers in science and technology, dissemination of information and to raise Québec's international profile regarding research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		75 148					
		46 228					
		38 085					
		52 232					
		15 700					
		227 393					

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
6 081		227 393				701	3 806
368							
6 449		**227 393**				**701**	**3 806**

RECHERCHE, SCIENCE ET TECHNOLOGIE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Assistance Measures for Research, Science, Technology and Innovation			
Science and Technology Skills Improvement Program	1 703		
Assistance for Agencies dedicated to the Development of Research, Science and Technology	617	13	39
Financial Assistance for Scientific Development	2 348	5	49
Centre de recherche industrielle du Québec	15 700		
Development of Doctoral Programs in Partnership with Industry	451		
Fonds de la recherche en santé du Québec - Grants and Subsidies	70 785		
Fonds de la recherche en santé du Québec - Management subsidies	4 363		
Science and Technology Government Priorities Fund	436	123	
Fonds québécois de la recherche sur la nature et les technologies - Grants	35 909		
Fonds québécois de la recherche sur la nature et les technologies - Management subsidies	2 176		
Fonds québécois de la recherche sur la société et la culture - Grants	43 498		
Fonds québécois de la recherche sur la société et la culture - Management subsidies	2 730		
Clinical Research Institute of Montréal	8 536		
Médecin science	160		
International research and innovation initiatives support program	1 318	28	5
Regional concensus-seeking initiatives support program in RSTI	2 449	150	
Geonomics Support	10 000		
Assistance to Promote Technological or Technical Innovation	568	45	
Support for the Acquisition of Equipment in the Network of College Technology Transfer Centres	2 797	1 264	
Support for the INNO - Centre Region Project	400		
Support for Liaison and Transfer Centres	16 375	2 700	
Subsidies for Studies Concerning Health Techniques	1 015		
Other	3 059	50	166
Total for Program 2	227 393	4 378	259
Total Appropriations and Expenditures	**227 393**	**4 378**	**259**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
1 004		679		20	1 703	1 155
90	19	401		55	617	1 049
568		1 539	187		2 348	2 576
				15 700	15 700	9 500
				451	451	409
				70 785	70 785	69 414
				4 363	4 363	3 756
163		150			436	241
				35 909	35 909	42 621
				2 176	2 176	4 150
				43 498	43 498	40 480
				2 730	2 730	2 153
		8 536			8 536	8 536
		160			160	
1 114		91	9	71	1 318	809
640		1 459		200	2 449	2 651
		10 000			10 000	
30		26	467		568	321
1 401		132			2 797	2 673
		400			400	600
1 500		12 175			16 375	15 434
				1 015	1 015	1 040
104		741		1 998	3 059	1 086
6 614	19	36 489	663	178 971	227 393	210 654
6 614	**19**	**36 489**	**663**	**178 971**	**227 393**	**210 654**

RECHERCHE, SCIENCE ET TECHNOLOGIE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	3 277	3 277	7 900
Operating	6 417	6 417	9 585
Capital	64	64	2 914
Interest	35	35	
Support	217 600	217 600	190 255
TOTAL FOR THE PORTFOLIO	**227 393**	**227 393**	**210 654**

RÉGIONS

Breakdown of revenue by category, subcategory and sub-subcategory

Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Interest		
Loans	32	54
Recoveries		
Prior years' subsidies	204	290
Miscellaneous	7	
	211	290
	243	344
Total own-source revenue	243	344
Total revenue	**243**	**344**

RÉGIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**SUPPORT MEASURES FOR LOCAL AND REGIONAL DEVELOPMENT**			
1. Internal Management and Support	23 192	1	420	22 452	14 059
Permanent [1]	301			301	
Not requiring appropriations				547	
2. Local and Regional Development Support Measures managed by stakeholders	117 435	24 112		91 878	
3. Local and Regional Development Support Measures managed by the Department	7 708	1 521		6 187	
Permanent [2]	8 642			8 642	
Négative adjustment of provisions				(6 285)	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional development plans					
5. Regional Development	33 664			33 664	
TOTAL	190 942	25 634	420	157 386	14 059

1 Executive Power Act, (R.S.Q.,c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	181 999	25 634	420	154 181	14 059
Permanent	8 943			8 943	
Not requiring appropriations				547	
Négative adjustment of provisions				(6 285)	
TOTAL	**190 942**	**25 634**	**420**	**157 386**	**14 059** [1]

[1] Including 3 364 for 25 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to promote and support the economic, social and cultural aspects of local and regional development by encouraging communities to take charge of their affairs as part of a partnership between these communities and the government. It seeks to increase the effectiveness of initiatives aimed at local and regional development by promoting the harmonization, simplification and accessiblity of entrepreneurship support services.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
8 393							319
301							
547							
		76 594	15 284				1 445
		6 187					
	8 642						
	(6 285)						
		33 664					
9 241	2 357	116 445	15 284				1 764
8 393		116 445	15 284				1 764
301	8 642						
547							
	(6 285)						
9 241	**2 357**	**116 445**	**15 284**				**1 764**

RÉGIONS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Support Measures for Local and Regional Development			
Local Development Centres - Operation and Social Economy	24 974		
Local Development Centres - Youth Section	7 143	7 143	
Social Economy	9 870		
Development Agreement - Early Childhood Centres	520		25
Operations of Regional Development Councils	10 061		
Contingency Development Fund	4 662	200	
Business Assistance Fund (interest)	280	259	
Regional Solidarity Funds (RSF)	1 380		
Gaspesian Economic Recovery Plan	5 913	293	
Recovery Plan for the Bas-Richelieu RCM	7 400		
Support for Rural Life	16 717	50	
Regional Economic Development Strategy	27 481	15 666	
Other	270	217	
Total for Program 1	116 671	23 828	25
Total Appropriations and Expenditures	**116 671**	**23 828**	**25**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		24 974			24 974	36 424
					7 143	7 390
		9 870			9 870	4 060
		419			444	608
		10 061			10 061	10 065
91	430	3 886	3	52	4 662	5 026
					259	378
		1 380			1 380	2 480
451	1 395	2 774		1 000	5 913	6 620
	22	7 249			7 271	6 897
116	12 618	3 933			16 717	2 793
50	262	9 788		1 715	27 481	13 890
		53			270	400
708	14 727	74 387	3	2 767	116 445	97 031
708	**14 727**	**74 387**	**3**	**2 767**	**116 445**	**97 031**

RÉGIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Capital	17 189	17 043	12 290
Support	99 482	99 402	84 741
TOTAL FOR THE PORTFOLIO	**116 671**	**116 445**	**97 031**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	343	343	337
Operating	21	21	27
Support	14 920	14 920	14 919
TOTAL FOR THE PORTFOLIO	**15 284**	**15 284**	**15 283**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Fees - Public files	5 482	4 555
Fees - Private files	358	328
Travelling salesmen	216	192
Health spa	66	53
Travel agents	710	713
Sponsorship application - Foreign nationals	2 082	2 539
Certificate of selection - Foreign nationals	15 211	15 249
Exemption certificate	55	67
Certificate of acceptance - Foreign nationals	2 279	3 033
Miscellaneous	23	20
	26 482	26 749
Miscellaneous revenue		
Sales of goods and services		
Expenses - Recognized accreditation for studies abroad	1 225	974
Training, partnership and special events organization	32	32
Miscellaneous	49	48
	1 306	1 054
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	32	32
	1 274	1 022
Interest		
Bank accounts	57	114
Advances to administered accounts	101	118
Miscellaneous	20	23
	178	255
Fines and forfeitures		
Miscellaneous	32	37
Recoveries		
Prior years' expenditures	883	156
Prior years' subsidies	29	3 042
Unclaimed property filed with the State	9 183 [1]	25 229
	10 095	28 427
	11 579	29 741
Total own-source revenue	38 061	56 490
Government of Canada transfers		
Other programs		
Integration of immigrants	135 734 [2]	111 723
Reception and settlement of refugees from Kosovo		45
	135 734	111 768
Less: Amount entered in specific purpose account		
Account for the reception and settlement of refugees from Kosovo		45
Total Government of Canada transfers	135 734	111 723
Total revenue	**173 795**	**168 213**

1 The decrease is due to the liquidation of unclaimed property by the Public Curator, notably unclaimed the financial products emphasized in 2001-2002.

2 The increase is due to the rise in the population of non-Francophone immigrants in Québec in the previous calendar year.

RELATIONS AVEC LES CITOYENS ET IMMIGRATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-28		**CIVIC RELATIONS, CITIZEN RELATIONS AND MANAGEMENT OF IDENTITY**			
1. Planning, Civic and intercultural Relations	29 471			28 214	3 320
Permanent [1]	799			799	
2. Relations with Citizens	15 991		128	15 636	11 162
Not requiring appropriations				368	
3. Management of Identify and of Laws of Access and Protection	1 320		6	1 267	945
TOTAL	47 581		134	46 284	15 427

[1] Act to promote good citizenship, (R.S.Q., c. C-20).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-16		**IMMIGRATION, INTEGRATION AND REGIONALIZATION**			
1. Immigration	12 776	10	94	12 672	8 911
2. Integration and Regionalization	70 237	1		70 236	35 929
3. Management and Administrative Services	41 685		2 070	39 614	17 885
Permanent [1]	234			234	
Permanent [2]	1			1	
Not requiring appropriations				2 933	
Negative adjustment of provisions [3]				(28)	
TOTAL	124 933	11	2 164	125 662	62 725

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

[3] Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the promotion of fundamental rights and the exercise of civic responsibilities. It also seeks to ensure the quality of relations between citizens and the Québec government, and support the full participation of all citizens in the development of Québec society. Moreover, it seeks to ensure the integrity of citizens's identities as well as the promotion of access to information and the protection of personal information.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 139		23 545	210			327	930
74		725					
4 474						226	1
368							
222		100				47	
6 277		24 370	210			600	931

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 761							
11 661		22 646					
21 322		407					1
234							
1							
2 933							
	(28)						
39 912	(28)	23 053					1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			
		Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-28	**ADVISORY AND PROTECTION ORGANIZATIONS REPORTING TO THE MINISTER**				
1. Office de la protection du consommateur	14 783	6 000	68	8 715	6 110
Not requiring appropriations				154	
2. Commission d'accès à l'information	4 348		26	4 322	3 465
Not requiring appropriations				67	
3. Conseil des relations interculturelles	705			705	495
Not requiring appropriations				7	
4. Commission des droits de la personne et des droits de la jeunesse	13 367	3	262	13 102	10 104
Not requiring appropriations				36	
TOTAL	33 203	6 003	356	27 108	20 174
PROGRAM 4 Summary: page 1-28	**PUBLIC CURATOR**				
1. Public Curator	42 790	1	4 093	33 000	24 031
Permanent [1]	13			13	
Permanent [2]	5 015			5 015	3 705
Not requiring appropriations				1 920	
TOTAL	47 818	1	4 093	39 948	27 736

1 Financial Administration Act, (R.S.Q., c. A-6.001).

2 Public Curator Act, (R.S.Q., c. C-81).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	247 473	6 015	6 747	227 483	122 357
Permanent	6 062			6 062	3 705
Not requiring appropriations				5 485	
Négative adjustment of provisions				(28)	
TOTAL	**253 535**	**6 015**	**6 747**	**239 002**	**126 062** [1]

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[1] Including 11 201 for 117 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable citizens to appeal, whenever necessary, to organizations responsible for protecting their rights: human rights and freedoms, equality of persons, protection of personal information, or consumer rights. It also provides the department with information on intercultural relations, to define its orientations, identify relevant intervention venues and select the most appropriate measures to respond to expressed needs.

2 110		495					
154							
857							
67							
210							
7							
2 998							
36							
6 439		495					

The objective of this program is to assure the protection of citizens declared unfit and to represent their rights and property. It is also to return unclaimed property to those having the right to it or to the State.

8 969						1 251	4 445
	13						
1 310							
1 920							
12 199	13					1 251	4 445

57 723		47 193	210			1 851	5 377
1 619	13	725					
5 485							
	(28)						
64 827	**(15)**	**47 918**	**210**			**1 851**	**5 377**

RELATIONS AVEC LES CITOYENS ET IMMIGRATION
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Civic Relations, Citizen Relations and Management of Identify			
Acts of Good Citizenship	725		
Adaptation of Organizations	58		
Québec Citizenship Week Fund	209		
Support Fund for Access to Information and Protection of Personal Information			
Monitoring of Ethics and Long-Distance Health Care			
Youth Exchange Program	355		
National Reconciliation Program with the Duplessis Orphans	21 108		
Promotion of the Charter of Human Rights and Freedoms	126		
Civic Participation Support	1 892		
Other	100		
Total for Program 1	24 573		
Program 2 - Immigration, Integration and Regionalization			
Reception and Integration of Immigrants	4 655		
Reception and Establishment of Refugees	1 852		
Regional Immigration Development Fund	745		
Financial Assistance Program for the Linguistic Integration of Imigrants	12 037		
Recognition and Support Program for a Québec-wide Association of Agencies Which Provide Services to Refugees and Immigrants	250		
Support Program for Pilot Projects to Facilitate Admission into Professional Orders	101		
Support for Integration Projects	609		
Employment Integration Support	2 397		
Other	407		
Total for Program 2	23 053		
Program 3 - Advisory and Protection Organizations Reporting to the Minister			
Subsidies to Consumer-interest Organizations	495		
Total Appropriations and Expenditures	**48 121**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
			725		725	1 249
		58			58	101
5		200	4		209	210
						55
						50
		355			355	355
			20 915		20 915	4 164
		126			126	98
		1 882			1 882	1 890
		100			100	227
5		2 721	21 644		24 370	8 399
		4 655			4 655	4 476
			1 852		1 852	1 793
	78	667			745	665
			12 037		12 037	11 637
		250			250	
		101			101	
35	276	298			609	1 142
		2 397			2 397	1 918
8	47	350		2	407	506
43	401	8 718	13 889	2	23 053	22 137
		495			495	496
48	**401**	**11 934**	**35 533**	**2**	**47 918**	**31 032**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	48 121	47 918	31 032
TOTAL FOR THE PORTFOLIO	**48 121**	**47 918**	**31 032**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration			548
Operating	210	210	652
TOTAL FOR THE PORTFOLIO	**210**	**210**	**1 200**

RELATIONS INTERNATIONALES
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	310	
Miscellaneous	1	2
	311	2
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	310	
	1	2
Interest		
Miscellaneous	27	5
Recoveries		
Prior years' expenditures	947	206
Prior years' subsidies	74	264
	1 021	470
	1 049	477
Total own-source revenue	1 049	477
Total revenue	**1 049**	**477**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-20	**INTERNATIONAL AFFAIRS**				
1. Management, Policies and Public Affairs	15 605	1		14 632	8 138
Permanent [1]	706	5		701	
2. Representation Abroad	51 992	756	595	50 405	30 662
3. Bilateral Relations	15 462	1		15 122	5 787
4. Francophone and Multilateral Relations	16 896	3		16 249	2 557
5. Internal Management	11 830	4	783	10 757	6 288
Not requiring appropriations				1 234	
TOTAL	112 491	770	1 378	109 100	53 432

1 Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	111 785	765	1 378	107 165	53 432
Permanent	706	5		701	
Not requiring appropriations				1 234	
TOTAL	**112 491**	**770**	**1 378**	**109 100**	**53 432** [1]

1 Including 7 086 for 66 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, organize and direct the Québec government's action in other countries as well as that of its departments and agencies.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
4 851		1 643				21	951
701							
9 420			10 323			235	1
2 093		7 242				31	308
648		13 044				48	596
4 469						286	
1 234							
23 416		21 929	10 323			621	1 856
21 481		21 929	10 323			621	1 856
701							
1 234							
23 416		**21 929**	**10 323**			**621**	**1 856**

RELATIONS INTERNATIONALES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure ENTER	HSS
Program 1 - International Affairs			
Bilateral Affairs	3 479	72	24
French Affairs	521		
Multilateral Affairs	2 763		
Francophonie	7 358		
Office Franco-Québécois pour la jeunesse et Agence Québec/Wallonie-Bruxelles	1 551		
Office Québec-Amériques pour la jeunesse	2 000		
Québec without Borders	3 520		
Québec - New York 2001 Season			
Other	2 594	4	
Total for Program 1	23 786	76	24
Total Appropriations and Expenditures	**23 786**	**76**	**24**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
1 528	46	922	507	72	3 171	1 155
88		235	175	23	521	4 005
63	5	1 910	773	12	2 763	3 632
2		4 439	61	2 259	6 761	5 520
		1 550			1 550	616
				2 000	2 000	2 000
		3 520			3 520	1 512
						1 867
116	12	833	102	576	1 643	972
1 797	63	13 409	1 618	4 942	21 929	21 279
1 797	**63**	**13 409**	**1 618**	**4 942**	**21 929**	**21 279**

RELATIONS INTERNATIONALES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	23 786	21 929	21 279
TOTAL FOR THE PORTFOLIO	**23 786**	**21 929**	**21 279**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	214	213	175
Operating	8 620	8 620	8 680
Capital	1 069	1 069	1 137
Interest	421	421	452
TOTAL FOR THE PORTFOLIO	**10 324**	**10 323**	**10 444**

RESSOURCES NATURELLES

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Forest resources		
Logging - Domestic use	162	160
Wood processing plants	740	719
Forest management permits - Supply of timber from public forests	78 148	80 770
Sugar bushes	1 803	475
Permits - Public utility work	68	59
Permits - Mining operations	160	108
Permits - Wildlife and recreation management	189	159
Other duties related to forest management	132	266
Miscellaneous	6	6
	81 408	82 722
Mining resources		
Mining operations	19 271	17 876
Mining concessions	4 066	7 126
Mining lease operations	1 377	1 115
Exploration	1 002	520
Miscellaneous	64	61
	25 780	26 698
Water resources		
Hydroelectric power	9 628	8 056
Electric power produced	63 946	57 924
Water supply	1 691	2 021
	75 265	68 001
Other		
Processing - Sand, gravel and other	2 480	2 008
Exploration for petroleum and natural gas	570	257
Operating leases for underground reservoir	50	35
Licence for the use of high-risk petroleum equipment	2 180	2 299
Miscellaneous	81	79
	5 361	4 678
	187 814	182 099

RESSOURCES NATURELLES

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	161	218
Wood	97	103
Public land	1 546	1 976
Rental of land for the development of hydroelectric power	94	182
Fees for the sale and rental of land	394	329
Rental and concessions	7 366	9 410
Registry of transfers	147	112
Land surveys	60	40
Training, partnership and special events organization	779	755
Mining site protection, safety, redevelopment and restoration financing measures	3 562	
Gains on sale of light means of land transportation		88
Earnings on disposal of specialized equipment	70	
Miscellaneous	38	104
	14 314	13 317
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	779	755
Account for mining site protection, safety, redevelopment and restoration financing measures	3 562	
	9 973	12 562
Interest		
Other revenues receivable	490	932
Duties on profits from mining operations	4 488	(65)
Payment of hydraulic royalties	897	334
	5 875	1 201
Fines and forfeitures		
Penalties	67	13
Offences under the Forest Act	156	251
Miscellaneous	11	19
	234	283
Recoveries		
Prior years' expenditures	1 534	(1 009)
Prior years' subsidies	981	881
Miscellaneous	3	
	2 518	(128)
	18 600	13 918
Total own-source revenue	206 414	196 017

RESSOURCES NATURELLES
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)	2003	2002
Government of Canada transfers		
Other programs		
Cooperative mining project with Bolivia	1 428	663
Less: Amounts entered in specific purpose account		
Account for the cooperative mining project with Bolivia	1 428	663
Total Government of Canada transfers		
Total revenue	**206 414**	**196 017**

RESSOURCES NATURELLES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1 — **LAND INVENTORY AND MANAGEMENT**

Summary: page 1-20

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Land Inventory and Survey	9 739		1 938	7 800	5 047
Not requiring appropriations				644	
2. Management of Public Land	16 590		958	15 629	11 345
Permanent [1]	17				
Not requiring appropriations				1 435	
TOTAL	26 346		2 896	25 508	16 392

[1] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2 — **INVENTORY AND MANAGEMENT OF FOREST HERITAGE**

Summary: page 1-20

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Forest Policies and Programs	47 691	6	1 397	46 288	12 902
Permanent [1]	13 676			13 676	
Permanent [2]	25	25			
Permanent [3]	44				
Not requiring appropriations				3 984	
2. Planning and Support for Forestry Activities	128 319			128 318	
3. Forestry Financing	1 754		29	1 725	919
Permanent [4]	20				
Not requiring appropriations				74	
TOTAL	191 529	31	1 426	194 065	13 821

[1] Forest Act, (R.S.Q., c. F-4.1).

[2] Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).

[3] Public Administration Act, (R.S.Q., c. A-6.01).

[4] Forestry Credit Act, (R.S.Q., c. C-78).

PROGRAM 3 — **ENERGY DEVELOPMENT**

Summary: page 1-20

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Energy Development	12 750		745	12 005	5 352
Not requiring appropriations				722	
2. Energy Efficiency	5 724			5 724	
3. Ice Storm - Reestablisment of Essential Public Electricity Services	28 100			28 100	
TOTAL	46 574		745	46 551	5 352

The objective of this program is to collect information on the measurements, configuration, use, boundaries and description of territory. It also records the various transactions for disposal or localization of certain parts of public land and monitors the use of public land.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
2 753						1	
644							
4 119		165				3	
							17
1 435							
8 951		165				4	17

The objective of this program is to promote and support the development, application and updating of the knowledge of the forest and its resources, to plan, control and evaluate utilization and to monitor activities for its enhancement. Its objective is also to promote protection of the forest against natural and human scourges, and to improve the quantity and quality of its productive capacity to meet the demand for wood products or for other uses. Finally, its objective is to promote the rationalization and development of the wood processing sector and to make available a forestry credit in order to facilitate investment in improvement and consolidation of private forests.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
22 565		10 821					
13 676							
							44
3 984							
			128 318				1
182		624					
							20
74							
40 481		11 445	128 318				65

The objective of this program is to formulate government action and intervention in the energy sector, to enforce laws and regulation concerning this sector, and to manage technical and financial assistance programs designed to increase Québec's energy productivity. It finally aims to provide a part of the required contributions to the Fund relating to the Ice Storm which appears under the Conseil du trésor, Administration et Fonction publique portfolio.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 246		3 407					
722							
		5 724					
			28 100				
3 968		9 131	28 100				

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-20	**MINERAL RESOURCES MANAGEMENT AND DEVELOPMENT**				
1. Exploration	23 616		835	22 177	9 450
Permanent [1]	3				
Not requiring appropriations				1 611	
2. Mining Industry, Research and Development and Statutory Management	19 575		1 856	17 610	8 443
Not requiring appropriations				169	
TOTAL	43 194		2 691	41 567	17 893
PROGRAM 5 Summary: page 1-20	**MANAGEMENT AND ADMINISTRATIVE SUPPORT**				
1. Management and Administrative Support	42 389		5 800	36 459	24 251
Permanent [1]	266			266	
Permanent [2]	1 513			1 513	
Permanent [3]	2				
Not requiring appropriations				2 490	
TOTAL	44 170		5 800	40 728	24 251
TOTAL FOR THE PORTFOLIO					
Voted	336 247	6	13 558	321 835	77 709
Permanent	15 566	25		15 455	
Not requiring appropriations				11 129	
TOTAL	**351 813**	**31**	**13 558**	**348 419**	**77 709** [1]

Program 4:

[1] Public Administration Act, (R.S.Q., c. A-6.01).

Program 5:

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

[3] Public Administration Act, (R.S.Q., c. A-6.01).

Total for the portfolio:

[1] Including 8 307 for 87 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to establish the geological inventory of the territory, to promote exploration and, with the industry, development projects and the achievement of certain investments in infrastructure and also to regulate certain conditions for mining. Its objective is also to promote the exploitation, processing and utilization of mineral substances through applied research and the provision of analytical services and technical advice.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 585		8 142				602	2
							3
1 611							
1 911		7 256				109	
169							
8 276		15 398				711	5

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Department's programs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
11 173		400	635			111	19
266							
	1 513						
							2
2 490							
13 929	1 513	400	635			111	21

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
50 534		36 539	157 053			826	22
13 942	1 513						86
11 129							
75 605	**1 513**	**36 539**	**157 053**			**826**	**108**

RESSOURCES NATURELLES
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Land Inventory and Management			
Territorial Development Assistance	165		
Program 2 - Inventory and Management of Forest Heritage			
Development of the Forest Industry	10 821	5 600	
Forestry Loans	644	593	
Total for Program 2	11 465	6 193	
Program 3 - Energy Development			
Agence de l'efficacité énergétique	5 724		
Assistance for Research and Development	1 331	592	
Power Line Burial	75		
Extension of the Gas Network	2 001	2 001	
Total for Program 3	9 131	2 593	
Program 4 - Mineral Resources Management and Development			
Assistance for Mineral Exploration	8 144	7 305	
Assistance to the Mining Industry	2 472	1 947	
Consortium de recherche minérale (COREM)	4 784		
Total for Program 4	15 400	9 252	
Program 5 - Management and Administrative Support			
Other	418		
Total Appropriations and Expenditures	**36 579**	**18 038**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
	157	7	1		165	283
125		106		4 990	10 821	17 181
				31	624	698
125		106		5 021	11 445	17 879
				5 724	5 724	5 812
399		55		285	1 331	1 909
	75				75	
					2 001	
399	75	55		6 009	9 131	7 721
			337	500	8 142	13 531
100				425	2 472	4 722
		4 784			4 784	949
100		4 784	337	925	15 398	19 202
24	24	337		15	400	440
648	**256**	**5 289**	**338**	**11 970**	**36 539**	**45 525**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	1 903	1 903	1 865
Operating	910	910	911
Capital	2 141	2 141	125
Interest	575	575	
Support	31 050	31 010	42 624
TOTAL FOR THE PORTFOLIO	**36 579**	**36 539**	**45 525**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	63 407	63 406	56 234
Operating	36 635	36 635	30 249
Interest			55
Support	57 012	57 012	64 275
TOTAL FOR THE PORTFOLIO	**157 054**	**157 053**	**150 813**

REVENU
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Income and property taxes		
Personal income tax	16 171 110	15 913 687
Corporate tax	3 734 640	4 029 161
Succession tax		(33)
	19 905 750	19 942 815
Consumption taxes		
Sales	8 331 046 [1]	7 556 901
Fuel	1 644 813	1 536 012
Tobacco	867 887 [2]	652 643
	10 843 746	9 745 556
Duties and permits		
Alcoholic beverages		
Retail beer sales	86 957	82 580
Sales of wine and spirits - Permit holders	48 503	38 914
Miscellaneous	48	31
	135 508	121 525
Forest resources		
Profits from forestry operations	17 026	10 118
Other		
Legal of enterprises advertising	143	128
Registration of tax shelters and flowthrough shares	162	520
International and interprovincial carriers	733	744
Environmental protection fees	283	370
Miscellaneous	17	(15)
	1 338	1 747
	153 872	133 390
Miscellaneous revenue		
Sales of goods and services		
Collection charges		459
Collection of contributions for the Québec Pension Plan	31 440	27 885
Judicial documents	160	107
Advance rulings	83	106
Administration of the Goods and Services Tax	112 296	107 718
Miscellaneous	87	36
	144 066	136 311
Less: Amounts entered in specific purpose account		
Administration of the Goods and Services Tax account	112 296	107 718
	31 770	28 593

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1 The increase in revenue results from the growth in retail sales.

2 The increase in revenue results primarily from increases in the tobacco products tax which came into effect on November 2, 2001 and June 18, 2002.

REVENU

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)

Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue (cont'd)		
Interest		
Personal income tax receivable	107 273 [3]	152 688
Corporate tax receivable	133 491	120 192
Sales tax collectable	35 404 [3]	47 037
Fuel tax collectable	720	1 245
Tobacco tax collectable	475	(734)
Other revenues receivable	2 581	252
	279 944	320 680
Fines and forfeitures		
Penalties	124 375	115 638
Charges - Cheques without sufficient funds	1 695	1 537
Offences under fiscal laws	1 151	862
Miscellaneous	(5)	2
	127 216	118 039
Recoveries		
Prior years' expenditures	274	205
Miscellaneous	1	1
	275	206
	439 205	467 518
Total own-source revenue	31 342 573	30 289 279
Total revenue	**31 342 573**	**30 289 279**

[3] The decrease is due primarily to the decline in the average interest rate, which dropped from 9.25% to 7.00%.

Notes

The following refunds were subtracted from revenue:

	2003	2002
Personal income tax	3 778 168	3 920 857
Corporate tax	1 774 979	1 383 633
Sales	4 562 659	4 476 027
Fuel	100 742	92 670
Tobacco	18 830	11 749
Profits from forestry operations	7 408	10 234
Miscellaneous	2 586	551

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1 — **TAX ADMINISTRATION**

Summary: page 1-28

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Regional operations	138 839	18	81	137 847	131 318
Permanent [1]	2 654			2 654	
Permanent [2]	1 400			1 400	
Permanent [3]	16 060			9 914	
2. Concentrated operations	49 364	2	800	47 395	40 677
Permanent [3]	21 773			21 773	
3. Information Technologies	57 052			55 839	25 893
4. Administration and Support	120 594	61	721	113 842	44 824
Permanent [4]	11			10	
Permanent [5]	37		37		
Not requiring appropriations				1 224	
5. Tax Collection	39 808			39 808	
Permanent [6]	278 100			278 100	
6. Alimony and Support Payments	43 154			41 049	
7. Research and development to counter tax evasion	29 798		2	27 676	23 654
TOTAL	798 644	81	1 641	778 531	266 366

[1] Fuel Tax Act, (R.S.Q., c. T-1) (Allowances to agents for tax collection and remittance).

[2] Tobacco Tax Act, (R.S.Q., c. I-2) (Allowances to agents for tax collection and remittance).

[3] Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds).

[4] Executive Power Act, (R.S.Q., c. E-18).

[5] Public Administration Act, (R.S.Q., c. A-6.01).

[6] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	478 609	81	1 604	463 456	266 366
Permanent	320 035		37	313 851	
Not requiring appropriations				1 224	
TOTAL	**798 644**	**81**	**1 641**	**778 531**	**266 366** [1]

[1] Including 24 468 for 283 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to collect taxes and administer social programs of a fiscal nature, as well as any other collection program assigned to it by the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
6 529						893	
2 654							
1 400							
9 914							6 146
6 718						1 167	
21 773							
29 946						1 213	
36 612		124	32 282			5 970	
10							1
1 224							
			39 808				
	278 100						
			41 049			2 104	1
3 312			710			2 000	120
120 092	278 100	124	113 849			13 347	6 268

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
83 117		124	113 849			13 347	121
35 751	278 100						6 147
1 224							
120 092	**278 100**	**124**	**113 849**			**13 347**	**6 268**

REVENU
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies to Organizations	124		
Total Appropriations and Expenditures	**124**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
		124			124	124
		124			**124**	**124**

REVENU

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Support	124	124	124
TOTAL FOR THE PORTFOLIO	**124**	**124**	**124**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	42 387	40 991	26 356
Operating	39 871	39 210	44 746
Capital	31 777	31 718	27 101
Interest	1 938	1 930	4 000
TOTAL FOR THE PORTFOLIO	**115 973**	**113 849**	**102 203**

SANTÉ ET SERVICES SOCIAUX
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Private hospitals and other institutions	1 501	1 471
Miscellaneous revenue		
Sales of goods and services		
Third party liability insurance - Internal	3 813	3 083
Third party liability insurance - External	630	724
Hospitalization insurance - Foreigners	150	134
Third party liability insurance - Société de l'assurance automobile du Québec	102 139 [1]	79 664
Training, partnership and special events organization	4 253	49
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	17 000	18 000
Miscellaneous	28	35
	158 013	131 689
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	4 253	49
Account for the financing of services to less autonomous seniors	30 000	30 000
Account for the financing of the assistance program for pathological gamblers	17 000	18 000
	106 760	83 640
Recoveries		
Prior years' expenditures	170	331
Prior years' subsidies	14 055	445
	14 225	776
	120 985	84 416
Total own-source revenue	122 486	85 887
Government of Canada transfers		
Canadian health and social programs transfer		
Adaptation of primary health care	7 010	
Other programs		
Young Offenders Act	39 713	37 138
Vocational rehabilitation of persons with disabilities	39 133	39 133
Treatment and rehabilitation services	2 807	2 926
Services to persons infected with Hepatitis C virus	6 000	
Reception and settlement of refugees from Kosovo		120
Third Summit of the Americas		1 069
	87 653	80 386
Less: Amounts entered in specific purpose accounts		
Account for the reception and settlement of refugees from Kosovo		120
Account related to the Third Summit of the Americas		1 069
Total Government of Canada transfers	94 663	79 197
Total revenue	**217 149**	**165 084**

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[1] The increase is due to adjustments for fiscal 2000-2001 and 2001-2002 in keeping with the Automobile Insurance Act (R.S.Q., A-25).

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-14		**NATIONAL OPERATIONS**			
1. Administration and Departmental Management	88 805	12	1 662	87 131	47 524
Permanent [1]	29			21	
Not requiring appropriations				1 767	
Négative adjustment of provisions [2]				(30)	
2. Advisory Bodies	5 253	1		5 252	3 219
3. National Activities	130 603			130 603	
Permanent [3]	418			98	
TOTAL	225 108	13	1 662	224 842	50 743

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Health Protection Act, (R.S.Q., c. P-35).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-14		**REGIONAL OPERATIONS**			
1. Regional Boards	95 243			95 243	
2. Health and Social Services Establishments	8 443 611			8 628 878	
Permanent [1]	2 297 000 *			2 034 060 *	
3. Support of Community Organizations	270 247			270 247	
4. Related Activities	1 002 247			1 002 247	
Permanent [2]	410 931			409 591	
Permanent [3]	92 631			92 631	
5. Debt Service	498 033			498 033	
TOTAL	13 109 943			13 030 930	

1 Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).
2 Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).
3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).
* Including 2 297 000 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Fund for an expenditure of 2 034 060.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program provides the department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds national projects.

39 607							
21							8
1 767							
	(30)						
1 933		100					
849		129 754					
		98					320
44 177	(30)	129 952					328

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

		95 243					
		8 628 878					(185 267)
		2 034 060					262 940
		270 247					
17 236		985 011					
		409 591					1 340
		92 631					
		498 033					
17 236		13 013 694					79 013

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-14	**OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC**				
1. Services to the Handicapped	45 870			45 870	
2. Administration and Management	10 030		235	9 753	7 722
Not requiring appropriations				191	
TOTAL	55 900		235	55 814	7 722
PROGRAM 4 Summary: page 1-14	**RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC**				
1. Medical Care					
Permanent [1]	2 822 411 *			2 822 411 *	
2. Optometric Care					
Permanent [1]	31 261 *			31 261 *	
3. Dental Care					
Permanent [1]	121 069 *			121 069 *	
4. Pharmaceutical Services and Drugs					
Permanent [1]	1 458 571 *			366 672 *	
Permanent [2]	1 082 952			1 082 952	
5. Other Services					
Permanent [1]	109 771 *			109 771 *	
6. Administration					
Permanent [1]	75 580 *			75 580 *	
TOTAL	5 701 615			4 609 716	

1 Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

2 Act to amend the Act respecting prescription drug insurance and other legislative provisions (2002, c. 27).

* Including 2 297 000 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Fund for expenditures of 2 034 060 and the projected contribution of 1 971 197 of the Consolidated Revenue Fund for an expenditure of 2 575 656.

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	10 589 942	13	1 897	10 773 257	58 465
Permanent	8 502 624			7 146 117	
Not requiring appropriations				1 958	
Négative adjustment of provisions				(30)	
TOTAL	**19 092 566**	**13**	**1 897**	**17 921 302**	**58 465** [1]

1 Including 6 816 for 67 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the rights of handicapped persons.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		45 870					
2 031						42	
191							
2 222		45 870				42	

The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		2 822 411					
		31 261					
		121 069					
		366 672					1 091 899
		1 082 952					
		109 771					
		75 580					
		4 609 716					1 091 899

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
61 656		10 653 136				42	(185 267)
21		7 146 096					1 356 507
1 958							
	(30)						
63 635	**(30)**	**17 799 232**				**42**	**1 171 240**

SANTÉ ET SERVICES SOCIAUX
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Intervention Progam - Hepatitis C	4 493		1 170
Hospital Services outside Québec	82 822		
Other	42 958		9 676
Total for Program 1	130 273		10 846
Program 2 - Regional Operations			
Purchase of Vaccines and Biological Products	32 333		32 333
Financial Assistance to Handicapped Persons for Various Special Needs	68 617		
Operations			
Pubic health directorates	33 044		
Private Institutions	352 320		352 320
Public Institutions	10 277 538		10 199 865
Rent - Network Establishments	97 397		97 397
Regional Health and Social Services Boards	95 243		
Community Home Maintenance Agencies	22 954		
Community Promotion and Services Agencies	247 293		
Financial Exemption Program for Home Assistance Services	44 127		
Government and Public Employees Retirement Plan	410 931		409 591
Pension Plan of Management Personnel	92 631		92 631
Remuneration of Interns and Residents	104 883		104 883
Family Resources	145 303		145 303
Debt Service	498 033		498 033
Blood System	255 855		234 807
Ambulance Services	150 708	93 165	
Other	163 498		118 351
Total for Program 2	13 092 708	93 165	12 285 514
Program 3 - Office des personnes handicapées du Québec			
Adapted Work Centres	39 779	39 779	
Organizations Promoting the Rights of Handicapped Persons	5 276		
Other	815		
Total for Program 3	45 870	39 779	
Program 4 - Régie de l'assurance maladie du Québec			
Study and Research Grants and Premiums	8 161		
Expenses Related to the Administration of the Health Insurance and Health Assistance Plans	75 580		
Orthopaedic Appliances and Prostheses	101 610		
Dental Care	121 069		
Medical Care	2 822 411		
Optometric Care	31 261		
Pharmaceutical Services and Drugs	2 541 523		
Total for Program 4	5 701 615		
Total Appropriations and Expenditures	**18 970 466**	**132 944**	**12 296 360**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
			2 891	432	4 493	6 027
			82 822		82 822	70 747
219	34	15 179	16 053	1 476	42 637	43 509
219	34	15 179	101 766	1 908	129 952	120 283
					32 333	151 511
			68 617		68 617	65 838
		33 044			33 044	29 122
					352 320	347 679
					10 199 865	9 804 580
					97 397	97 356
		95 243			95 243	94 624
		22 954			22 954	22 900
		247 293			247 293	229 443
			44 127		44 127	41 285
					409 591	405 342
					92 631	76 441
					104 883	97 453
					145 303	140 587
					498 033	499 975
		150	3 217	17 681	255 855	211 563
			21 197	36 346	150 708	149 884
802		21 567		22 777	163 497	153 604
802		420 251	137 158	76 804	13 013 694	12 619 187
					39 779	36 078
		5 276			5 276	5 173
		815			815	433
		6 091			45 870	41 684
			8 161		8 161	8 713
				75 580	75 580	75 483
			101 610		101 610	90 615
			121 069		121 069	78 145
			2 822 411		2 822 411	2 666 464
			31 261		31 261	35 303
			1 449 624		1 449 624	1 340 323
			4 534 136	75 580	4 609 716	4 295 046
1 021	**34**	**441 521**	**4 773 060**	**154 292**	**17 799 232**	**17 076 200**

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	12 482 096	12 180 776	11 720 644
Operating	3 038 083	3 019 992	2 864 491
Capital	265 364	265 364	254 273
Interest	266 862	266 862	279 206
Support	2 918 061	2 066 238	1 957 586
TOTAL FOR THE PORTFOLIO	**18 970 466**	**17 799 232**	**17 076 200**

SÉCURITÉ PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Alcoholic beverages		
Retailers	18 766	18 097
Industrial beverage production	454	411
	19 220	18 508
Publicity contests and amusement machines		
Publicity contests	3 788	3 474
Amusement machines	3 045	2 926
Bingo	1 320	1 414
Lotteries	2 764	2 351
Races	220	214
	11 137	10 379
Other		
Case studies	938	953
Security and detective agencies	1 235	1 106
Organization - Combat sports events	102	108
Permits for the possession of explosives	208	225
Miscellaneous	35	21
	2 518	2 413
	32 875	31 300
Miscellaneous revenue		
Sales of goods and services		
Room and board	3 176	2 972
Reconciliation and investigation - Police conduct and ethics	739	611
Gains on sale of light means of land transportation	347	824
Training, partnership and special events organization	3	34
Financing of the assistance program for pathological gamblers	3 000	2 000
Financing of independent service units	1 419	1 046
Miscellaneous	62	73
	8 746	7 560
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	3	34
Account for the financing of the assistance program for pathological gamblers	3 000	2 000
Financing account for independent service units	1 419	1 046
	4 324	4 480
Interest		
Accounts receivable	47	83
Miscellaneous		1
	47	84
Fines and forfeitures		
Alco-frein	1 387	1 389
Seizure of money - drugs and narcotics	2 311	487
Miscellaneous	37	29
	3 735	1 905

SÉCURITÉ PUBLIQUE
Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	1 111	2 123
Prior years' subsidies	163	21
Miscellaneous	3	3
	1 277	2 147
	9 383	8 616
Total own-source revenue	42 258	39 916
Government of Canada transfers		
Other programs		
Administration of the Firearms Act	9 057	14 923
Third Summit of the Americas	[1]	24 288
Financial assistance - Disasters	837	1 164
Financing of the Joint Emergency Preparedness Program	848	758
Miscellaneous	1	18
	10 743	41 151
Less: Amounts entered in specific purpose accounts		
Administration of the Firearms Act account	9 057	14 923
Account related to the Third Summit of the Americas	[1]	24 288
Financing of the Joint Emergency Preparedness Program account	848	758
Total Government of Canada transfers	838	1 182
Total revenue	**43 096**	**41 098**

[1] The decrease is due to the holding of the Third Summit of the Americas in 2001-2002.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAM 1
Summary: page 1-30

SECURITY, PREVENTION AND INTERNAL MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Administration and Management Support Services	22 516		924	21 591	14 241
Permanent [1]	9			6	
2. Correctional Services	196 607	16	94	196 497	154 101
3. Forensic Examinations	7 095	1		7 094	5 751
4. Police, Security and Protection	49 371	3		49 361	18 593
Permanent [2]	2 352			2 352	2 352
5. Civil Safety and Fire Safety	16 468		85	16 383	9 237
Permanent [3]	11 682		51	11 631	1 313
6. Central Management Items	100 272		3 464	96 808	23 226
Permanent [4]	32			10	
Permanent [5]	57				
Not requiring appropriations				6 558	
TOTAL	406 461	20	4 618	408 291	228 814

[1] Executive Power Act, (R.S.Q., c. E-18).
[2] Act respecting the National Assembly, (R.S.Q., c. A-23.1)
[3] Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).
[4] Financial Administration Act, (R.S.Q., c. A-6.001).
[5] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-30

SÛRETÉ DU QUÉBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Protection of Society, People and their Property	253 417	66		253 351	138 575
Permanent [1]	18			18	18
2. Internal Management and Support	178 132	9	9 613	168 119	35 639
Permanent [1]	2 303			2 303	
Permanent [2]	4 017		4 017		
Not requiring appropriations				11 075	
TOTAL	437 887	75	13 630	434 866	174 232

[1] Act respecting the Ministère de la Justice, (R.S.Q., c. M-19).
[2] Public Administration Act, (R.S.Q., c. A-6.01).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund native police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the department are recorded.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
7 063		287					1
6							3
42 396							
1 343							
6 566		24 202					7
2 325		4 821					
668		9 650					
73 582							
	10						22
							57
6 558							
140 507	10	38 960					90

The objective of this program is to protect society, people and their property.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
12 353			102 423				
62 635			69 845				391
2 303							
11 075							
88 366			172 268				391

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-30	**ORGANIZATIONS REPORTING TO THE MINISTER**				
1. Régie des alcools, des courses et des jeux	14 369	5	968	13 396	9 482
Permanent [1]	4				
2. Commission québécoise des libérations conditionnelles	2 828		5	2 823	1 950
3. Coroner's Office	7 342		30	7 312	3 784
4. Police Ethics Commissioner	2 943		13	2 930	2 321
5. Comité de déontologie policière	1 820			1 820	1 258
TOTAL	29 306	5	1 016	28 281	18 795

[1] Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	853 180	100	15 196	837 485	418 158
Permanent	20 474		4 068	16 320	3 683
Not requiring appropriations				17 633	
TOTAL	**873 654**	**100**	**19 264**	**871 438**	**421 841** [1]

[1] Including 46 796 for 526 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 664		250					
							4
873							
3 528							
609							
562							
9 236		250					4
217 499		29 560	172 268				399
2 977	10	9 650					86
17 633							
238 109	**10**	**39 210**	**172 268**				**485**

SÉCURITÉ PUBLIQUE
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Police and Firefighter Training	4 554		
Combatting Illegal Trade in Tobacco Products	913		
Fight Against Terrorim			
Civil Safety	11 033	51	
Fire Safety	2 230		
Police Services for Natives	16 806		
Crime Prevention Subsidies	3 044		
Other	380		
Total for Program 1	38 960	51	
Program 3 - Organizations Reporting to the Minister			
Other	250		
Total Appropriations and Expenditures	**39 210**	**51**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
				4 554	4 554	2 932
	913				913	635
						10 000
	7 708	735	2 389	150	11 [illegible]33	5 361
	2 180	50			2 230	2 390
	16 695	111			16 806	14 498
	2 894	110		40	3 044	3 300
		380			380	405
	30 390	1 386	2 389	4 744	38 960	39 521
		250			250	150
	30 390	**1 636**	**2 389**	**4 744**	**39 210**	**39 671**

SÉCURITÉ PUBLIQUE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Capital	96	96	96
Support	39 114	39 114	39 575
TOTAL FOR THE PORTFOLIO	**39 210**	**39 210**	**39 671**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	126 146	126 146	102 541
Operating	41 765	41 765	28 750
Capital	4 208	4 208	3 285
Interest	149	149	47
TOTAL FOR THE PORTFOLIO	**172 268**	**172 268**	**134 623**

TOURISME, LOISIR ET SPORT
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Tourist establishments	(10)	59
Miscellaneous revenue		
Sales of goods and services		
Financing of certain leisure and sports sector organizations, projects and activities	300	604
Less: Amounts entered in specific purpose account		
Account for the financing of certain leisure and sports sector organizations, projects and activities	300	604
	....	....
Recoveries		
Prior years' subsidies	252	....
	252	
Total own-source revenue	242	59
Total revenue	**242**	**59**

TOURISME, LOISIR ET SPORT

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-20		**PROMOTION AND DEVELOPMENT OF TOURISM**			
1. Tourisme Québec	76 360			76 360	
Permanent [1]	10			10	
2. Société du Centre des congrès de Québec	15 000			15 000	
TOTAL	91 370			91 370	
1 Executive Power Act, (R.S.Q., c. E-18)					
PROGRAM 2 Summary: page 1-16		**DEVELOPMENT OF RECREATION AND SPORT**			
1. Promotion of Recreation and Volunteer Activities	42 169			42 169	
2. Promotion of Sports Activities and Safety	18 141			18 141	
3. Administration of Recreation and Sport	7 551	40	223	7 288	3 648
Not requiring appropriations				60	
TOTAL	67 861	40	223	67 658	3 648
TOTAL FOR THE PORTFOLIO					
Voted	159 221	40	223	158 958	3 648
Permanent	10			10	
Not requiring appropriations				60	
TOTAL	**159 231**	**40**	**223**	**159 028**	**3 648** [1]

[1] Including 434 for 5 executives (deputy minister, chief executive officers of agencies, managerial staff and peronnel of equivalent standing).

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives, by stimulating and supporting the development of tourism supply and by marketing Québec and its tourist attractions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
			76 360				
			10				
		15 000					
		15 000	76 370				

The objective of this program is to promote and encourage recreation, sport and outdoor activities by supporting community organizations and specific clienteles. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
		42 169					
		18 141					
2 535		1 105					
60							
2 595		61 415					

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
2 535		76 415	76 360				
			10				
60							
2 595		**76 415**	**76 370**				

TOURISME, LOISIR ET SPORT
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Promotion and Development of Tourism			
Société du Centre des congrès de Québec	15 000		
Program 2 - Development of Recreation and Sport			
Kino-Québec	1 470		
Promotion of Recreational Activities	15 472		
Promotion of Sport Activities	16 671		
Support for Recreation Facilities	1 736		
Support for Multidisciplinary Agencies	24 961		
Other	1 105		
Total for Program 2	61 415		
Total Appropriations and Expenditures	**76 415**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
				15 000	15 000	15 300
			1 470		1 470	1 716
3	675	14 657	137		15 472	16 149
	236	16 435			16 671	16 611
	1 736				1 736	1 661
		24 961			24 961	26 187
170	47	888			1 105	5 525
173	2 694	56 941	1 607		61 415	67 849
173	**2 694**	**56 941**	**1 607**	**15 000**	**76 415**	**83 149**

TOURISME, LOISIR ET SPORT

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	3 652	3 652	3 422
Operating	3 246	3 246	3 344
Capital	7 341	7 341	7 663
Interest	3 570	3 570	3 475
Support	58 606	58 606	65 245
TOTAL FOR THE PORTFOLIO	**76 415**	**76 415**	**83 149**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	18 665	18 665	18 303
Operating	27 657	27 657	29 170
Capital	600	600	834
Support	29 448	29 448	22 829
TOTAL FOR THE PORTFOLIO	**76 370**	**76 370**	**71 136**

TRANSPORTS

Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Motor vehicles		
Motor vehicle registration fees	606 347	579 404
Operators and drivers	78 476	77 223
Public commercial transport	750	743
Inspection and updating fees - Category A1	2 703	2 486
Inspection and updating fees - Category A2	1 857	1 741
Inspection and renewal fees - Transportation services intermediary	135	123
	690 268	661 720
Other		
Commercial tourist signs	27	292
Transfer of licences	233	64
	260	356
	690 528	662 076
Miscellaneous revenue		
Sales of goods and services		
Material and supplies	63	42
Rental of machinery and equipment	17	64
Rest area management	545	331
Land and buildings	2 761	3 575
Rental of land and buildings	2 622	2 608
Technical assistance and support	129	158
Road-bed preservation	(19)	53
Publication fees - licence applications	108	106
Laboratory analysis	91	67
Landing fees	34	56
Unloading fees	354	392
Gains on disposition of complex network	144	539
Training, partnership and special events organization	615	1 534
Miscellaneous	94	65
	7 558	9 590
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	615	1 534
	6 943	8 056
Interest		
Miscellaneous	52	20
Fines and forfeitures		
Deposits and bonds	70	54
Miscellaneous	4	3
	74	57
Recoveries		
Prior years' expenditures	598	864
Prior years' subsidies	1 080	1 081
Amounts paid out as indemnities	2 951	2 687
	4 629	4 632
	11 698	12 765
Total own-source revenue	702 226	674 841

TRANSPORTS

Breakdown of revenue by category, subcategory and sub-subcategory (cont'd)
Fiscal year ended March 31, 2003

(in thousands of dollars)	2003	2002
Government of Canada transfers		
Other programs		
Railway grade crossing Fund	(10)	(263)
Maintenance of federal roads	120	117
Airport development	158	
Infrastructures program	16 754[1]	1 100
Third Summit of the Americas		175
Financing for the upgrading of municipal roads in the Outaouais region of Québec	119	4 612
Canada-Québec Strategic Highway Improvement Program		57
	17 141	5 798
Less: Amounts entered in specific purpose accounts		
Account related to the Infrastructures program	16 754[1]	1 100
Account related to the Third Summit of the Americas		175
Financing account for the upgrading of municipal roads in the Outaouais region of Québec	119	4 612
Canada-Québec Strategic Highway Improvement Program account		57
Total Government of Canada transfers	268	(146)
Total revenue	**702 494**	**674 695**

[1] The increase results from the rise in activity, notably for the improvement and renovation of transportation infrastructures.

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-20		**TRANSPORTATION INFRASTRUCTURES**			
1. Transportation Infrastructures Construction	419 222		11 378	405 012	
Permanent [1]	2 645				
Not requiring appropriations				102 886	
2. Transportation Infrastructures Maintenance	436 101	8	12 284	420 420	120 270
3. Financial Assistance for the Local Road System	127 683			127 523	
TOTAL	985 651	8	23 662	1 055 841	120 270
PROGRAM 2 Summary: page 1-20		**TRANSPORTATION SYSTEMS**			
1. Land Transportation	215 448		106	214 778	5 612
2. Maritime Transportation	54 752	1	1	54 229	1 151
3. Air Transportation	3 880			3 798	693
4. Commission des transports du Québec	13 093	2	1 519	11 312	8 108
Not requiring appropriations				614	
TOTAL	287 173	3	1 626	284 731	15 564

[1] Public Administration Act, (R.S.Q., c. A-6.01).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 471			401 541				2 832
							2 645
102 886							
290 447		5 290	4 413				3 389
395		127 128					160
397 199		132 418	405 954				9 026

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for agencies that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
2 109		207 057				306	258
5 892		47 186				456	65
1 482		1 623					82
3 204						111	149
614							
13 301		255 866				873	554

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-20	**ADMINISTRATION AND CORPORATE SERVICES**				
1. Departmental Management	6 338		152	6 118	4 643
Permanent [1]	19			19	
2. Administrative Services	70 188	1	6 364	57 722	45 309
Permanent [2]	117			117	
Not requiring appropriations				10 099	
3. Planning, Research and Development	20 597		551	19 689	13 078
TOTAL	97 259	1	7 067	93 764	63 030

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 367 302	12	32 355	1 320 601	198 864
Permanent	2 781			136	
Not requiring appropriations				113 599	
TOTAL	**1 370 083**	**12**	**32 355**	**1 434 336**	**198 864** [1]

[1] Including 17 427 for 212 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
990		485					68
19							
12 413						2 792	3 309
	117						
10 099							
5 414		1 197					357
28 935	117	1 682				2 792	3 734

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
325 817		389 966	405 954			3 665	10 669
19	117						2 645
113 599							
439 435	**117**	**389 966**	**405 954**			**3 665**	**13 314**

TRANSPORTS
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	130 760	164	
Land Transportation	1 825	1 825	
Total for Program 1	132 585	1 989	
Program 2 - Transportation Systems			
Société des Traversiers du Québec	38 377		
Air Transportation	1 661	1 008	
Public Transportation			
Operation	10 227		
Immovables and Debt Service	163 206		
Adapted Transportation for Handicapped Persons	13 506	54	
Maritime Transportation	8 872	7 564	
Land Transportation	19 070	6 227	
Other	1 300	19	
Total for Program 2	256 219	14 872	
Program 3 - Administration and Corporate Services			
Other	1 701	263	
Total Appropriations and Expenditures	**390 505**	**17 124**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
	130 429				130 593	142 200
					1 825	1 825
	130 429				132 418	144 025
				38 377	38 377	36 702
	50	260	305		1 623	1 885
	10 216				10 216	17 980
	163 206				163 206	162 792
	13 040	300			13 394	75 526
	164	1 081			8 809	6 265
148	9 617	2 224	725		18 941	27 348
	168	49	1 064		1 300	1 372
148	196 461	3 914	2 094	38 377	255 866	329 870
716	108	595			1 682	1 640
864	**326 998**	**4 509**	**2 094**	**38 377**	**389 966**	**475 535**

TRANSPORTS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2 002
Remuneration			36 702
Capital	129 501	129 477	137 673
Interest	71 474	71 474	67 900
Support	189 530	189 015	233 260
TOTAL FOR THE PORTFOLIO	**390 505**	**389 966**	**475 535**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2 002
Remuneration	74 880	74 460	58 616
Operating	36 822	36 607	63 706
Capital	161 358	160 312	89 588
Interest	135 455	134 575	96 224
TOTAL FOR THE PORTFOLIO	**408 515**	**405 954**	**308 134**

TRAVAIL
Breakdown of revenue by category, subcategory and sub-subcategory
Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003	2002
Duties and permits		
Other		
Sales of liquefied petroleum gas	348	275
Registration - Use of liquefied petroleum gas	185	186
Installation of gas	178	181
Gas machinery	86	118
Inspection fees - gas distribution	2 093	1 908
Installation of electrical equipment	15 860	16 934
Installation of stationary machinery	3 001	2 998
Electricians		395
Plumbing contractors	4 057	3 138
Building contractors	16 133	15 188
Amusement games and mechanical lift facilities	185	195
Lifting devices	1 262	1 193
	43 388	42 709
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	80	91
Bureau d'évaluation médicale financing	1 869	1 681
Training, partnership and special events organization	34	8
Bureau du commissaire général du travail financing	2 361	3 325
Miscellaneous	1	2
	4 345	5 107
Less: Amounts entered in specific purpose accounts		
Bureau d'évaluation médicale financing account	1 869	1 681
Training, partnership and special events organization account	34	8
Bureau du commissaire général du travail financing account	2 361	3 325
	81	93
Interest		
Miscellaneous	11	13
Recoveries		
Miscellaneous	36	50
	128	156
Total own-source revenue	43 516	42 865
Total revenue	**43 516**	**42 865**

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2003

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-30	**LABOUR**				
1. Labour Relations	29 762	6	863	28 893	15 728
Permanent [1]	10			10	
Not requiring appropriations				753	
2. Conseil consultatif du travail et de la main-d'oeuvre	509		8	501	368
Not requiring appropriations				12	
3. Commission de l'équité salariale	4 996		20	4 976	3 201
Not requiring appropriations				105	
4. Conseil des services essentiels Permanent [2]	2 664		21	2 643	1 935
Not requiring appropriations				65	
5. Régie du bâtiment du Québec	33 542		3 357	29 985	22 304
Permanent [3]	323			323	
Not requiring appropriations				1 499	
6. Financial Assistance to the Commission de la santé et de la sécurité du travail					
TOTAL	71 806	6	4 269	69 765	43 536

1 Executive Power Act, (R.S.Q., c. E-18).
2 Labour Code, (R.S.Q., c. C-27).
3 Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	68 809	6	4 248	64 355	41 601
Permanent	2 997		21	2 976	1 935
Not requiring appropriations				2 434	
TOTAL	**71 806**	**6**	**4 269**	**69 765**	**43 536** [1]

[1] Including 6 189 for 64 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations, pay equity, the quality of buildings and security of users of public buildings and of technical installations. It is also designed to plan, administer and coordinate the human, physical, financial and informational resources necessary to the management of the portfolio of the ministère du Travail.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
5 709		7 456					
10							
753							
133							
12							
1 775							
105							
708							
65							
7 591		90				200	
	323						
1 499							
18 360	323	7 546				200	
15 208		7 546				200	
718	323						
2 434							
18 360	**323**	**7 546**				**200**	

TRAVAIL
TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY
Fiscal year ended March 31, 2003

(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Fight against moonlighting and tax evasion in the construction industry	4 750		
Labour Relations Commission	2 521		
Commission de la santé et de la sécurité du travail - Financing of the Inspection Activities			
Other	275		
Total for Program 1	7 546		
Total Appropriations and Expenditures	**7 546**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2003	2002
				4 750	4 750	9 982
				2 521	2 521	
						16 000
	90	85		100	275	395
	90	85		7 371	7 546	26 377
	90	**85**		**7 371**	**7 546**	**26 377**

TRAVAIL

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2003
(in thousands of dollars)

	Authorized appropriations	2003	2002
Remuneration	1	1	
Support	7 545	7 545	26 377
TOTAL FOR THE PORTFOLIO	**7 546**	**7 546**	**26 377**

SECTION 3

Summary financial information on the special funds

SECTION 3

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS

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SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS

Fiscal year ended March 31, 2003

(in thousands of dollars)

	2003
	Revenue
Assistance Fund for Independent Community Action	28 524
Assistance Fund for Victims of Crime	4 422
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	19 834
Sinking Fund relating to Borrowings by Québec School Boards	19 799
Sinking Fund relating to Borrowings by Québec University Establishments	25 443
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	23 739
Financial Assistance Fund for Certain Disaster Areas	29 260
Road Network Preservation and Improvement Fund	408 123
Labour Market Development Fund	1 016 984
Regional Development Fund	18 579
Financing Fund	29 615
Rolling Stock Management Fund	65 148
Fund for the Management of Québec Immovables on Foreign Soil	10 358
Prescription Drug Insurance Fund	1 585 601
Civil Status Fund	17 754
Horse-Racing Industry Fund	14 279
Government Information Fund	64 277
Fund to Combat Poverty through Reintegration into the Labour Market	(1 372)
Tourism Partnership Fund	111 226
Collection Fund	79 729
Fund for the Contributions of Motorists to Public Transit	62 823
Support Payments Fund (excluding fiduciary section)	43 171
Register Fund of the Ministère de la Justice	29 195
Police Services Fund	351 346
Health Services Fund	5 580 825
Government Services Fund	343 904
Information Technology Fund of the Conseil du trésor	1 873
Information Technology Fund of the Ministère de la Solidarité sociale	40 546
Information Technology Fund of the Ministère du Revenu	34 048
Land Information Fund	97 935
Geographic Information Fund	2 593
Fonds du Centre financier de Montréal	1 934
Forestry Fund	248 116
Québec Youth Fund	31 228
Fund for the Sale of Goods and Services of the Ministère des Transports	6 235
Ice Storm Fund	33 178
Special Olympic Fund	68 788

2003					2002
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
28 158	366	36 626	35 312	1 314	948
3 421	1 001	2 711	183	2 528	1 527
7 294	12 540	223 552	7 279	216 273	222 707
14	19 785	277 346		277 346	309 296
10 926	14 517	252 065	10 912	241 153	278 328
10 559	13 180	221 706	10 546	211 160	241 145
29 260		68 736	68 736		
408 123		3 866 437	3 866 437		
1 001 752	15 232	131 470	98 173	33 297	18 065
18 579		23 499	23 499		
1 450	28 165	11 564 388	11 502 662	61 726	33 561
65 492	(344)	134 387	134 387		344
10 107	251	11 515	10 971	544	293
1 585 601		533 976	533 976		(32 110)
14 989	2 765	6 548	1 762	4 786	2 021
14 279		1 160	1 160		
63 627	650	23 832	23 106	726	76
65 228	(66 600)	32 822	4 968	27 854	94 454
106 175	5 051	37 536	32 510	5 026	(25)
75 943	3 786	19 017	9 112	9 905	6 119
62 823		15 133	15 133		
43 171		22 611	22 611		
24 469	4 726	23 779	16 536	7 243	2 517
351 346		121 427	121 427		
5 580 825		397 452	397 452		
333 858	10 046	522 050	457 171	64 879	64 464
1 873		4 834	4 834		
40 546		100 507	100 507		
34 048		110 050	110 050		
65 112	32 823	295 340	43 246	252 094	219 271
2 420	173	3 804	2 496	1 308	1 135
1 581	353	1 411		1 411	1 058
251 324	(3 208)	57 155	55 131	2 024	5 232
31 200	28	31 899	31 871	28	
5 874	361	6 187	5 715	472	111
33 178		10 475	10 475		
83 335	(14 547)	5 667	4 787	880	15 427

Finances
Québec